

Open Budget Survey 2019

Questionnaire

Romania

April 2020

Country Questionnaire: Romania

PBS-1. What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY 2018

Source:

For FY 2018 - <http://www.mfinante.ro/pagina.html?categoriebunuri=2018-2020,arhiva&pagina=domenii&menu=Buget&tab=1>

Comment:

According to the law 500/2002 on public finance (<http://legislatie.just.ro/Public/DetaliiDocument/37954>), the Government should send the EBP to the legislature before November 15 of the previous FY. The PBS and the EBP for FY 2019 were not published yet as of 31 December 2018. A preliminary PBS was sent to the main credit release authorities (ministries, local authorities) and is available at <http://www.mfinante.ro/pagina.html?categoriebunuri=scrisoare-cadru-2019,scrisoare-arhiva,scrisoare-cadru-2019-ordonatorii-principali-de-credite-ai-bugetelor-locale&pagina=domenii&menu=Buget&tab=1>. However, the regular document usually published as a PBS (Strategia fiscal bugetară / The fiscal-budgetary strategy) for FY 2019 was not yet published.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

PBS-2. When is the PBS made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.

Answer:
d. The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Source:

The PBS for FY 2019 (Strategia fiscal bugetară pentru anii 2019-2021 / The fiscal-budgetary strategy for 2019-2021) is not public yet, the latest available is for FY 2018 - <http://www.mfinante.ro/pagina.html?jsessionid=BTD2JJKyvc6ZSjhy6IUs23GuSmq6anzWoBeFLTJ.www1:server14?categoriebunuri=2018-2020,arhiva&pagina=domenii&menu=Buget>

Comment:

According to the Law 500/2002 on public finances, the PBS and the EBP should be sent to the legislature for approval by 15 November of the previous FY. For FY 2018, the PBS was published together with the EBP on 29 November 2017: <http://www.mfinante.gov.ro/pagina.html?pagina=acasa&method=search=Cauta&categoriebunuri=proiecte-acte-normative&d=2575674-p=2&stare=activ&an=2017>

The document was registered in the legislature on 7 December 2017: http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&idp=16739
An initial letter (some sort of a PBS) is supposed to be sent to the main credit release authorities (ministries, local authorities) by August 1 (article 33 of Law 500/2002). The letter should be used by these authorities to send their budget proposals to the MoF. The letter for FY 2019 was sent on September 20 - http://discutii.mfinante.ro/static/10/Mfp/buget/scrisoare_cadru2019/scrisoarecadru2019.pdf

Peer Reviewer

Opinion: Disagree

Suggested Answer: c. Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature

Comments: The answer can be considered as "b" or "c" considering the details provided below. The answer is "b" if we consider only the initial letter (some sort of PBS) for FY 2019 that was made available to the public on 20 September 2018 according to the registration number of the document "SCRISOARE-CADRУ privind contextul macroeconomic, metodologia de elaborare a proiectelor de buget pe anul 2019 și a estimărilor pentru anii 2020-2022, precum și limitele de cheltuieli stabilite pe ordonatorii principali de credite" (FRAMEWORK-LETTER on the macroeconomic context, the methodology for the elaboration of the budget projects for 2019 and the estimates for the years 2020-2022, as well as the spending limits established on the main authorizing officers)(http://discutii.mfinante.ro/static/10/Mfp/budget/scrisoare_cadru2019/scrisoarecadru2019.pdf). This document was published on the website on 25 September 2018 based on the information obtained when the properties of the document were inspected. Other PBS documents for FY 2019 weren't made available to the public until the research cut-off date for the Open Budget Survey 2019 (31 December 2018). These documents are: i) "Raport privind situația macroeconomică pe anul 2019 și proiecția acesteia pe anii 2020-2022" (Report on the macroeconomic situation for 2019 and its projection for 2020-2022) was made available to the public on 31 January 2019 (<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/proiectbugetdestat2019/Raportbuget2019.pdf>); ii) "Strategia fiscal-bugetară pentru perioada 2019-2021" (The fiscal-budgetary strategy for the period 2019-2021) was made available to the public on 12/15 March 2019 (http://discutii.mfinante.ro/static/10/Mfp/transparenta/SFB2019_2021_15032019.pdf). The data are indicated based on the information obtained when the properties of the documents were inspected. Therefore, the answer is "c" if all the PBS documents for FY 2019 are considered. In this case the latest available is for FY 2018 that is evaluated according to the answer indicated at question PBS-1 . The PBS for FY 2018 was made available to the public in November 2017 (one month in advance of the budget year) and one month before the EBP who was introduced in the legislature in December 2017. PBS for FY 2018: i) "SCRISOARE-CADRУ privind contextul macroeconomic, metodologia de elaborare a proiectelor de buget pe anul 2018 și a estimărilor pentru anii 2019-2021, precum și limitele de cheltuieli stabilite pe ordonatorii principali de credite" (FRAMEWORK-LETTER on the macroeconomic context, the methodology for the elaboration of the budget projects for 2018 and the estimates for the years 2019-2021, as well as the spending limits established on the main authorizing officers) was made available to the public on 09/10 November 2017 (http://discutii.mfinante.ro/static/10/Mfp/budget/scrisoare_cadru2018/scrisoarecadru2018.pdf); ii) "Strategia fiscal-bugetară pentru perioada 2018-2020" (The fiscal-budgetary strategy for the period 2018-2020) was made available to the public on 29 November 2017 (http://discutii.mfinante.ro/static/10/Mfp/transparenta/SFB2018_2020_29nov2017.pdf); iii) "Raport privind situația macroeconomică pe anul 2018 și proiecția acesteia pe anii 2019-2021" (Report on the macroeconomic situation for 2018 and its projection for 2019-2021) was made available to the public on 05 December 2017 (http://www.cdep.ro/pdfs/budget/2018/raport_budget_2018.pdf). The data are indicated based on the information included as registration number or obtained when the properties of the documents were inspected. For the EBP is considered the document "Proiect LEGEA bugetului de stat pe anul 2018" (Project of the state budget law for the year 2018) (<http://www.cdep.ro/proiecte/2017/500/60/7/pl707.pdf>).

Government Reviewer

Opinion:

Researcher Response

For FY 2018, all the documents (including those mentioned in PBS-3) are released with less than a month prior to the EBP being introduced in the legislature (Registered in the legislature on 7 December 2017 and sent by the Government on 6 December 2017 - http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&idp=16739). Even the most recent document published (part of the "PBS package") is published with less than a month (9/10 November)

IBP Comment

In our view, the 2019 Framework Letter/Scrisoare-Cadru does not meet the standards of a Pre-Budget Statement in the same manner as a Fiscal Budgetary Strategy/Strategia fiscal bugetară. In addition, as the 2018 Strategy was published slightly more than a week before the 2018 EBP was introduced to the legislature, the existing response of "d" is maintained.

PBS-3a. If the PBS is published, what is the date of publication of the PBS?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

29/11/2017

Source:

http://discutii.mfinante.ro/static/10/Mfp/transparenta/SFB2018_2020_29nov2017.pdf

Comment:

According to the Law 500/2002 on public finances, the PBS and the EBP should be sent to the legislature for approval by 15 November of the previous FY. For FY 2018, the PBS was published together with the EBP on 29 November 2017: <http://www.mfinante.gov.ro/pagina.html?pagina=acasa&method=search=Cauta&categoriebunuri=proiecte-acte-normative&d=2575674-p=2&stare=activ&an=2017>

The document was registered in the legislature on 7 December 2017: http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&idp=16739

Peer Reviewer

Opinion: Agree

Comments: The PBS for FY 2018 is published within the time frame accepted by the OBS methodology, as following: i) 09 or 10/11/2017 is published "SCRISOARE-CADRU privind contextul macroeconomic, metodologia de elaborare a proiectelor de buget pe anul 2018 și a estimărilor pentru anii 2019-2021, precum și limitele de cheltuieli stabilite pe ordonatorii principali de credite" (FRAMEWORK-LETTER on the macroeconomic context, the methodology for the elaboration of the budget projects for 2018 and the estimates for the years 2019-2021, as well as the spending limits established on the main authorizing officers) (http://discutii.mfinante.ro/static/10/Mfp/budget/scriisoare_cadru2018/scriisoarecadru2018.pdf); ii) 29/11/2017 is published "Strategia fiscal-bugetară pentru perioada 2018–2020" (The fiscal-budgetary strategy for the period 2018-2020) (http://discutii.mfinante.ro/static/10/Mfp/transparenta/SFB2018_2020_29nov2017.pdf); iii) 05/12/2017 is published "Raport privind situația macroeconomică pe anul 2018 și proiecția acesteia pe anii 2019-2021" (Report on the macroeconomic situation for 2018 and its projection for 2019-2021) (http://www.cdep.ro/pdfs/budget/2018/raport/Raport_buget_2018.pdf).

Government Reviewer

Opinion:

IBP Comment

Per the response and comments to question PBS-2, the Pre-Budget Statement is considered to be published late. The existing response is maintained.

PBS-3b. In the box below, please explain how you determined the date of publication of the PBS.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

For FY 2018, the publication date was determined by the title included in the link to the document -
http://discutii.mfinante.ro/static/10/Mfp/transparenta/SFB2018_2020_29nov2017.pdf

Source:

n/a

Comment:

For FY 2018, the publication date was determined by the title included in the link to the document -
http://discutii.mfinante.ro/static/10/Mfp/transparenta/SFB2018_2020_29nov2017.pdf

Peer Reviewer

Opinion: Agree

Comments: Also, the data are indicated based on the information included as registration number or obtained when the properties of the documents were inspected.

Government Reviewer

Opinion:

IBP Comment

The peer reviewer's comment is well-received.

PBS-4. If the PBS is published, what is the URL or weblink of the PBS?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

http://discutii.mfinante.ro/static/10/Mfp/transparenta/SFB2018_2020_29nov2017.pdf

Source:
n/a

Comment:
Source for FY 2018 -

Peer Reviewer

Opinion: Agree

Comments: The URLs for PBS are: i) http://discutii.mfinante.ro/static/10/Mfp/buget/scrisoare_cadru2018/scrisoarecadru2018.pdf for "SCRISOARE-CADRU privind contextul macroeconomic, metodologia de elaborare a proiectelor de buget pe anul 2018 și a estimărilor pentru anii 2019-2021, precum și limitele de cheltuieli stabilite pe ordonatorii principali de credite" (FRAMEWORK-LETTER on the macroeconomic context, the methodology for the elaboration of the budget projects for 2018 and the estimates for the years 2019-2021, as well as the spending limits established on the main authorizing officers); ii) http://discutii.mfinante.ro/static/10/Mfp/transparenta/SFB2018_2020_29nov2017.pdf for "Strategia fiscal-bugetară pentru perioada 2018–2020" (The fiscal-budgetary strategy for the period 2018-2020); iii) http://www.cdep.ro/pdfs/buget/2018/raport/Raport_buget_2018.pdf for "Raport privind situația macroeconomică pe anul 2018 și proiecția acesteia pe anii 2019-2021" (Report on the macroeconomic situation for 2018 and its projection for 2019-2021).

Government Reviewer

Opinion:

PBS-5. If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the PBS is not published or not produced, therefore its machine readability cannot be assessed.

Answer:
c. No

Source:
http://discutii.mfinante.ro/static/10/Mfp/transparenta/SFB2018_2020_29nov2017.pdf

Comment:
For the published PBS for FY 2018, the data is available only in a .pdf format which does not meet the criteria for machine readable.

Peer Reviewer

Opinion: Agree

Comments: The PBS are published only in a .pdf format.

Government Reviewer

Opinion:

PBS-6a. If the PBS is not publicly available, is it still produced?

If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

a. Produced but made available online to the public too late (published after the acceptable time frame)

Source:

As of December 31 2018, the document is not yet available for FY 2019

Comment:

For FY 2018, the document was publicly available.

Peer Reviewer

Opinion: Agree

Comments: The initial letter (some sort of PBS) for FY 2019 was made available to the public on 20 September 2018 according to the registration number of the document "SCRISOARE-CADRУ privind contextul macroeconomic, metodologia de elaborare a proiectelor de buget pe anul 2019 și a estimărilor pentru anii 2020-2022, precum și limitele de cheltuieli stabilite pe ordonatorii principali de credite" (FRAMEWORK-LETTER on the macroeconomic context, the methodology for the elaboration of the budget projects for 2019 and the estimates for the years 2020-2022, as well as the spending limits established on the main authorizing officers)

(http://discutii.mfinante.ro/static/10/Mfp/budget/scrisoare_cadru2019/scrisoareacadru2019.pdf). This document was published on the website on 25 September 2018 based on the information obtained when the properties of the document were inspected. Other PBS documents for FY 2019 weren't made available to the public until the research cut-off date for the Open Budget Survey 2019 (31 December 2018). These documents are: i) "Raport privind situația macroeconomică pe anul 2019 și proiecția acesteia pe anii 2020-2022" (Report on the macroeconomic situation for 2019 and its projection for 2020-2022) was made available to the public on 31 January 2019 (<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/proiectbugetdestat2019/Raportbuget2019.pdf>); ii) "Strategia fiscal-bugetară pentru perioada 2019–2021" (The fiscal-budgetary strategy for the period 2019-2021) was made available to the public on 12/15 March 2019 (http://discutii.mfinante.ro/static/10/Mfp/transparenta/SFB2019_2021_15032019.pdf). The data are indicated based on the information obtained when the properties of the documents were inspected.

Government Reviewer

Opinion:

IBP Comment

Per the response and comments to question PBS-2, the Pre-Budget Statement is considered to be published late. The existing response of "a" is maintained.

PBS-6b. If you selected option "c" or "d" in question PBS-6a, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."

Answer:

The PBS has been publicly available every year so far. Traditionally, it is published together with EBP. The document cannot be produced for internal use only because it is mandatory by law to have it published.

Source:

Usually published at: <http://www.mfinante.ro/pagina.html?categoriebunuri=2018-2020,arhiva&pagina=domenii&menu=Buget&tab=2>

Comment:

n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

PBS-7. If the PBS is produced, please write the full title of the PBS.

For example, a title for the Pre-Budget Statement could be "Proposed 2019 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2018/19."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Raport privind situația macroeconomică pe anul 2018 și proiecția acesteia pe anii 2019-2021/ Report on the macroeconomic situation for FY 2018 and projections for 2019-2021

Source:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/Raportbuget2018.doc>

Comment:

The usual full title (according to Law 500/2002 as well) is „Raport/ Strategia fiscal bugetară pe anii FY-FY+2”/ Fiscal-budgetary report/ strategy for FY - FY+2

Peer Reviewer

Opinion: Agree

Comments: The full titles of the PBS for FY 2018 are: i) "Strategia fiscal-bugetară pentru perioada 2018-2020" (The fiscal-budgetary strategy for the period 2018-2020) (http://discutii.mfinante.ro/static/10/Mfp/transparenta/SFB2018_2020_29nov2017.pdf); ii) "Raport privind situația macroeconomică pe anul 2018 și proiecția acesteia pe anii 2019-2021" (Report on the macroeconomic situation for 2018 and its projection for 2019-2021) (http://www.cdep.ro/pdfs/budget/2018/raport/Raport_budget_2018.pdf). Some sort of PBS is "SCRISOARE-CADRУ privind contextul macroeconomic, metodologia de elaborare a proiectelor de buget pe anul 2018 și a estimărilor pentru anii 2019-2021, precum și limitele de cheltuieli stabilite pe ordonatorii principali de credite" (FRAMEWORK-LETTER on the macroeconomic context, the methodology for the elaboration of the budget projects for 2018 and the estimates for the years 2019-2021, as well as the spending limits established on the main authorizing officers) (http://discutii.mfinante.ro/static/10/Mfp/budget/scrisoare_cadru2018/scrisoarecadru2018.pdf).

Government Reviewer

Opinion:

IBP Comment

In our view, the Framework Letter/Scrisoare-Cadru does not meet the standards of a Pre-Budget Statement in the same manner as the Fiscal Budgetary Strategy/Strategia fiscal bugetară. The existing response is maintained.

PBS-8. Is there a "citizens version" of the PBS?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

n/a

Comment:

Even for the PBS usually published there is no citizens version of the document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

EBP-1a. What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY 2018

Source:
<http://www.mfinante.gov.ro/pagina.html?pagina=acasa&method.search=Cauta&categoriebunuri=proiecte-acte-normative&d-2575674-p=2&stare=activ&an=2017>

Comment:
The EBP is usually published in the dedicated section for "Transparency in decision-making" on the website of the MoF. The EBP for FY 2018 was published on 29 November 2017 at <http://www.mfinante.gov.ro/pagina.html?pagina=acasa&method.search=Cauta&categoriebunuri=proiecte-acte-normative&d-2575674-p=2&stare=activ&an=2017>.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

EBP-1b. When is the EBP submitted to the legislature for consideration?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
7/12/2017

Source:
http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&idp=16739

Comment:
According to the law 500/2002, the EBP should be sent to the legislature for approval by November 15 in the previous FY. The EBP for FY 2018 was sent to the legislature for consideration on December 7 2017 and the the EBP for FY 2019 was sent to the legislature at the beginning of February 2019.

Peer Reviewer
Opinion: Agree
Comments: <http://www.cdep.ro/proiecte/2017/500/60/7/pl707.pdf>
http://www.cdep.ro/pdfs/buget/2018/raport/PROIECT_LEGE_buget_de_stat_2018.pdf

Government Reviewer
Opinion:

EBP-2. When is the EBP made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the

time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.

The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.

The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:

- The executive does not submit the draft budget to the legislature; or
- The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;
- The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or
- There is no legislature, or the legislature has been dissolved.

Answer:

c. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature

Source:

<http://www.mfinante.gov.ro/pagina.html?pagina=acasa&method=search=Cauta&categoriebunuri=proiecte-acte-normative&d-2575674-p=2&stare=activ&an=2017>

Comment:

For FY 2018, the EBP was published on the website of the MoF on November 29, 2017, sent to the legislature on December 7, 2017 and approved on December 22, 2017. The President signed it into law (and thus enacted it) on January 3, 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

EBP-3a. If the EBP is published, what is the date of publication of the EBP?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer:

29/11/2017

Source:

<http://www.mfinante.gov.ro/pagina.html?pagina=acasa&method=search=Cauta&categoriebunuri=proiecte-acte-normative&d-2575674-p=2&stare=activ&an=2017>

Comment:

The EBP is usually published on the website of the MoF on the dedicated section on "Transparency in the decision-making" (mandatory by law). For FY 2018, the EBP was published at: <http://www.mfinante.gov.ro/pagina.html?pagina=acasa&method=search=Cauta&categoriebunuri=proiecte-acte-normative&d-2575674-p=2&stare=activ&an=2017>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

EBP-3b. In the box below, please explain how you determined the date of publication of the EBP.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

For FY 2018 EBP (and for all the documents published by the MoF), the date is stated together with the document in the dedicated section:
<http://www.mfinante.gov.ro/pagina.html?pagina=acasa&method.search=Cauta&categoriebunuri=proiecte-acte-normative&d-2575674-p=2&stare=activ&an=2017>

Source:

n/a

Comment:

For FY 2018 EBP (and for all the documents published by the MoF), the date is stated together with the document in the dedicated section:
<http://www.mfinante.gov.ro/pagina.html?pagina=acasa&method.search=Cauta&categoriebunuri=proiecte-acte-normative&d-2575674-p=2&stare=activ&an=2017>

Peer Reviewer

Opinion: Agree

Comments: Also, the data are indicated based on the information considering the legislative process or obtained when the properties of the documents were inspected. http://www.cdep.ro/pls/proiecte/upl_pck.proiect?cam=2&idp=16739 https://www.senat.ro/legis/lista.aspx?nr_cls=L521&an_cls=2017

Government Reviewer

Opinion:

IBP Comment

The links suggested by the peer reviewer are well-received.

EBP-4. If the EBP is published, what is the URL or weblink of the EBP?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer:

<http://www.mfinante.gov.ro/pagina.html?pagina=acasa&method.search=Cauta&categoriebunuri=proiecte-acte-normative&d-2575674-p=2&stare=activ&an=2017>

Source:

n/a

Comment:

For FY 2018, the list of documents included (<http://www.mfinante.gov.ro/pagina.html?pagina=acasa&method.search=Cauta&categoriebunuri=proiecte-acte-normative&d-2575674-p=2&stare=activ&an=2017>):

- Proiect Legea bugetului de stat pe anul 2018/ Draft law on the state budget for 2018 - http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/PROJECTLEGEBugetdestat2018_29112017.docx
- Raport privind situația macroeconomică pe anul 2018 și proiecția acesteia pe anii 2019-2021 / Report on the macroeconomic situation for 2018 and projections for 2019-2021 - <http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/Raportbuget2018.doc>
- Anexele 1-12 / Annexes 1-12 - various detailed versions on the economic, functional, administrative classifications

Peer Reviewer

Opinion: Agree

Comments: EBP (Proiect Legea bugetului de stat pe anul 2018/ Draft law on the state budget for 2018)

http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/PROIECTLEGEbugetdestat2018_29112017.docx

http://www.cdep.ro/pdfs/buget/2018/raport/PROIECT_LEGE_buget_de_stat_2018.pdf <http://www.cdep.ro/proiecte/2017/500/60/7/pl707.pdf>

Government Reviewer

Opinion:

IBP Comment

The links suggested by the peer reviewer are well-received.

EBP-5. If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the EBP is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

b. Yes, some of the numerical data are available in a machine readable format

Source:

<http://www.mfinante.gov.ro/pagina.html?pagina=acasa&method.search=Cauta&categoriebunuri=proiecte-acte-normative&d-2575674-p=2&stare=activ&an=2017>

Comment:

For FY 2018, just some of the documents were in a machine readable format (.xlsx) but not the major ones.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

EBP-6a. If the EBP is not publicly available, is it still produced?

If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:
e. Not applicable (the document is publicly available)

Source:
n/a

Comment:
EBP for FY2019 is not yet published (as of December 31, 2018). For previous FY, including FY 2018, the EBP was published on the website of the MoF and on the website of the legislature.

Peer Reviewer
Opinion: Agree
Comments: http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?idp=17640

Government Reviewer
Opinion:

EBP-6b. If you selected option "c" or "d" in question EBP-6a, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

Answer:
The EBP is usually produced and published on the website of the MoF. It is mandatory by law to have it published in the dedicated section on the official website,

Source:
Dedicated section on the website of the MoF - http://www.mfinante.gov.ro/pagina.html;jsessionid=OfCqq_i2CF-0H9b-kI0m7ivbuCy-a671tLCJcBGn.www1:server14?categoriebunuri=proiecte-acte-normative&pagina=acasa&locale=ro&menu=Transparenta

Comment:
For FY 2018, the documents were published at: <http://www.mfinante.gov.ro/pagina.html?pagina=acasa&method.search=Cauta&categoriebunuri=proiecte-acte-normative&d-2575674-p=2&stare=activ&an=2017>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

EBP-7. If the EBP is produced, please write the full title of the EBP.

For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2018-19, produced by the Ministry of Finance, Planning and Economic Development."

If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

If the document is not produced at all, researchers should mark this question "n/a."

Answer:
"Proiect legea bugetului de stat pe anul 2018"/ Draft law on the state budget for 2018

Source:
n/a

Comment:

The regular title (i.e. for FY 2018) is "Proiect legea bugetului de stat pe anul 2018"/ Draft law on the state budget for 2018

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

EBP-8. Is there a "citizens version" of the EBP?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see:

<http://www.internationalbudget.org/opening-budgets/citizens-budgets>.

Answer:

b. No

Source:

n/a

Comment:

EBP for FY 2019 is not published yet. Even for FY 2018, no citizens version of the EBP was available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

EB-1a. What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2018

Source:

http://discutii.mfinante.ro/static/10/Mfp/budget2018/Legeanr2_2018abudgetuluidestat.pdf

Comment:

According to Law 500/2002, the EB should be approved by the end of the fiscal year (December 31). There are some exceptions for the years in which general elections are held in the last 3 months of the year. This is not the case for FY 2019, but it was for FY 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

EB-1b. When was the EB approved (enacted) by the legislature?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
22/12/2017

Source:
http://discutii.mfinante.ro/static/10/Mfp/buget2018/Legeanf2_2018abugetuluidestat.pdf

Comment:
There is no EB for FY 2019 as of December 31, 2018.
For FY 2018, the legislature approved the EBP on December 22, 2017 - http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&idp=16739.
However, for Romania, the budget is considered enacted not only after the legislature approves it but also after it is signed into law by the President and published in the Official Gazette (for FY, that was 3 January 2018)

Peer Reviewer

Opinion: Agree

Comments: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?cam=2&idp=16739 https://www.senat.ro/legis/lista.aspx?nr_cls=L521&an_cls=2017

Government Reviewer

Opinion:

EB-2. When is the EB made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.

Answer:
a. Two weeks or less after the budget has been enacted

Source:
http://discutii.mfinante.ro/static/10/Mfp/buget2018/Legeanr2_2018abugetuluidestat.pdf

Comment:
EB for FY 2019 is not available yet because the government did not come with a EBP.
For FY 2018, the EB was immediately available to the public - after it is approved by the legislature, the President must sign it into law which is published in the Official Gazette. For FY 2018, the budget was approved by the Parliament on December 22, 2017 and signed into law by the President on January 3, 2018. After this, it is published in the Official Gazette, as well as on the website of the MoF (<http://www.mfinante.gov.ro/pagina.html?categoriebunuri=legea-bugetului-de-stat-pe-anul-2018,repartizare-pe-trimestre-buget-2018&pagina=domenii&menu=Buget&tab=1>) or on the official legislative portal held by the Ministry of Justice (<http://legislatie.just.ro/Public/DetaliiDocument/196352>)

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion:

EB-3a. If the EB is published, what is the date of publication of the EB?

*Note that the date of publication is not necessarily the same date that is printed on the document.
Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
3/1/2018

Source:
http://discutii.mfinante.ro/static/10/Mfp/buget2018/Legeanr2_2018abugetuluidestat.pdf

Comment:
EB for FY 2019 is not yet available because a EBP was not yet submitted to the legislature for consideration as of January 30, 2019. For FY 2018, the EB was published as following - on December 22, 2017, immediately after being approved by the legislature (the version sent to the President - http://www.cdep.ro/pls/proiecte/docs/2017/pr567_17.pdf); on January 3, 2018, immediately after being signed into law by the President in the Official Gazette and on the legislative portal: <http://legislatie.just.ro/Public/DetaliiDocument/196352>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

EB-3b. In the box below, please explain how you determined the date of publication of the EB.

If the document is not published at all, researchers should mark this question "n/a."

Answer:
For FY 2018, the EB was published as following - on December 22, 2017, immediately after being approved by the legislature (the date for the version sent to the President is available on the official website - http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&idp=16739); on January 3, 2018, immediately after being signed into law by the President in the Official Gazette and the date can be observed on the official legislative portal: <http://legislatie.just.ro/Public/DetaliiDocument/196352>

Source:
n/a

Comment:
For FY 2018, the EB was published as following - on December 22, 2017, immediately after being approved by the legislature (the date for the version sent to the President is available on the official website - http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&idp=16739); on January 3, 2018, immediately after being signed into law by the President in the Official Gazette and the date can be observed on the official legislative portal: <http://legislatie.just.ro/Public/DetaliiDocument/196352>
EB for FY 2019 is not yet available because a EBP was not yet submitted to the legislature for consideration as of January 30, 2019.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

EB-4. If the EB is published, what is the URL or weblink of the EB?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

http://discutii.mfinante.ro/static/10/Mfp/buget2018/Legeanr2_2018abugetuluidestat.pdf

Source:
n/a

Comment:

For FY 2018, the EB was published as following - on December 22, 2017, immediately after being approved by the legislature (the version sent to the President - http://www.cdep.ro/pls/proiecte/docs/2017/pr567_17.pdf); on January 3, 2018, immediately after being signed into law by the President in the Official Gazette and on the legislative portal: <http://legislatie.just.ro/Public/DetaliiDocument/196352>
EB for FY 2019 is not yet available because a EBP was not yet submitted to the legislature for consideration as of December 31, 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

EB-5. If the EB is published, are the numerical data contained in the EB available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the EB is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

For FY 2018, the EB was available on the MoF website in a .xml format: http://discutii.mfinante.ro/static/10/Mfp/buget2018/buget_xml.rar

Comment:

For FY 2018, the EB was published as following - on December 22, 2017, immediately after being approved by the legislature (the version sent to the President - http://www.cdep.ro/pls/proiecte/docs/2017/pr567_17.pdf); on January 3, 2018, immediately after being signed into law by the President in the Official Gazette and on the legislative portal: <http://legislatie.just.ro/Public/DetaliiDocument/196352>.

EB for FY 2019 is not yet available because a EBP was not yet submitted to the legislature for consideration as of December 31, 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

EB-6a. If the EB is not publicly available, is it still produced?

If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless

produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

EB-6b. If you selected option "c" or "d" in question EB-6a, please specify how you determined whether the EB was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

EB-7. If the EB is produced, please write the full title of the EB.

For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2018."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

"Legea bugetului de stat pe anul 2018" / Law on state budget for FY 2018

Source:

http://discutii.mfinante.ro/static/10/Mfp/buget2018/Legeanr2_2018abugetuluidestat.pdf

Comment:

The EB usually has as a title "Legea bugetului de stat pe anul FY x" / Law on state budget for FY x

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

EB-8. Is there a "citizens version" of the EB?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

n/a

Comment:

EB for FY 2019 is not published yet. However, a citizens version of the EB was not available for FY 2018 either.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

CB-1. What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer:

FY 2019

Source:

As of January 30, 2019, there is no EBP or EB for FY 2019 for Romania and no CB for either of these.

Comment:

A CB was not available for FY 2018 or for FY 2017 either.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion:

CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.

Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

Answer:
d. Not produced at all

Source:
n/a

Comment:
For FY 2019 there are no EBP or EB published/ approved. A CB was not produced for these two documents either. A CB was not produced for FY 2018 or FY 2017 either.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

CB-2b. If you selected option "c" or "d" in question CB-2a, please specify how you determined whether the CB was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."

Answer:
For FY 2019 there are no EBP or EB published/ approved. A CB was not produced for these two documents either. A CB was not produced for FY 2018 or FY 2017 either.

Source:
n/a

Comment:
n/a

Peer Reviewer
Opinion: Agree

Government Reviewer

Opinion:

CB-3a. If the CB is published, what is the date of publication of the CB?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its dates of publication.

Answer:

Source:
n/a

Comment:

For FY 2019 there are no EBP or EB published/ approved. A CB was not produced for these two documents either. A CB was not produced for FY 2018 or FY 2017 either.

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

CB-3b. In the box below, please explain how you determined the date of publication of the CB.

If the document is not published at all, researchers should mark this question "n/a."

Answer:
n/a

Source:
n/a

Comment:

For FY 2019 there are no EBP or EB published/ approved. A CB was not produced for these two documents either. A CB was not produced for FY 2018 or FY 2017 either.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

CB-4. If the CB is published, what is the URL or weblink of the CB?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the

document is not published at all, researchers should leave this question blank.

If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its URL or weblink.

Answer:

Source:
n/a

Comment:

For FY 2019 there are no EBP or EB published/ approved. A CB was not produced for these two documents either. A CB was not produced for FY 2018 or FY 2017 either.

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

CB-5. If the CB is produced, please write the full title of the CB.

For example, a title for the Citizens Budget could be "Budget 2018 People's Guide" or "2019 Proposed Budget in Brief: A People's Budget Publication."

If the document is not produced at all, researchers should mark this question "n/a."

If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.

Answer:

n/a

Source:
n/a

Comment:

For FY 2019 there are no EBP or EB published/ approved. A CB was not produced for these two documents either. A CB was not produced for FY 2018 or FY 2017 either.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

CB-6. If the CB is produced, please indicate which budget document it corresponds to.

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and which budget document it simplifies.

Answer:

n/a

Source:
n/a

Comment:
For FY 2019 there are no EBP or EB published/ approved. A CB was not produced for these two documents either. A CB was not produced for FY 2018 or FY 2017 either.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

IYRs-1. What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY 2018

Source:
Execuția bugetară/ Budget execution
Consolidated data: <http://www.mfinante.gov.ro/pagina.html?categoriebunuri=executie-bugetara,rapoarte-trimestriale,rapoarte-semestriale,rapoarte-anuale,arieratele-bugetului-general-consolidat&pagina=domenii&menu=Buget&tab=1>

Data for every institution: <http://www.transparenta-bugetara.gov.ro/transparenta-bugetara/index.htm>

Comment:
IYR are published on a monthly basis in Romania:
1. Consolidated data is available on the website of the MoF, usually around the 25th of the next month.
The IYR documents are: Bugetul general consolidat/ General consolidated budget - data on the budget evolution until the month under review, with economic details (revenues and expenditure) for the various budgets (central, local, special funds etc)
- Sinteză/ Synthesis - data on the consolidated budget with economic details and comparisons with the similar month of the previous FY
- Notă privind execuția bugetului general consolidat/ Note on the execution of the general consolidated budget - short narrative report on the evolution of the budget

2. Detailed data for almost every institution in Romania is available on a dedicated website of the MoF, usually around the 25th of the next month.
Data is available on economic, functional and administrative classifications.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

IYRs-2. When are the IYRs made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.

Answer:

a. At least every month, and within one month of the period covered

Source:

Consolidated data: <http://www.mfinante.gov.ro/pagina.html?categoriebunuri=executie-bugetara,rapoarte-trimestriale,rapoarte-semestriale,rapoarte-anuale,arieratele-bugetului-general-consolidat&pagina=domenii&menu=Buget&tab=1>

Data for every institution: <http://www.transparenta-bugetara.gov.ro/transparenta-bugetara/index.htm>

Comment:

IYR are published on a monthly basis in Romania:

1. Consolidated data is available on the website of the MoF, usually around the 25th of the next month.

The IYR documents are: Bugetul general consolidat/ General consolidated budget - data on the budget evolution until the month under review, with economic details (revenues and expenditure) for the various budgets (central, local, special funds etc)

- Sinteza/ Synthesis - data on the consolidated budget with economic details and comparisons with the similar month of the previous FY

- Notă privind execuția bugetului general consolidat/ Note on the execution of the general consolidated budget - short narrative report on the evolution of the budget

2. Detailed data for almost every institution in Romania is available on a dedicated website of the MoF, usually around the 25th of the next month.

Data is available on economic, functional and administrative classifications.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

IYRs-3a. If the IYRs are published, what are the dates of publication of the IYRs?

Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available.

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2018 should be entered as 05 September 2018. If the document is not published or not produced, please mark this question "n/a."

Answer:

28 December 2018

29 November 2018

30 October 2018

28 September 2018

30 August 2018

26 July 2018

27 June 2018

Source:

Archive of the press releases:

http://www.mfinante.gov.ro/pagina.html;jsessionid=iVYdzlcqX1lUjwa2C2_Bi7pJRLhTtl0aPz0degdh.www2:server21?categoriebunuri=arhiva-comunicate-mfp&pagina=presa&menu=Presa

Data available at: <http://www.mfinante.gov.ro/pagina.html?categoriebunuri=executie-bugetara,rapoarte-trimestriale,rapoarte-semestriale,rapoarte-anuale,arieratele-bugetului-general-consolidat&pagina=domenii&menu=Buget&tab=1>

Comment:

IYR are published on a monthly basis in Romania:

1. Consolidated data is available on the website of the MoF, usually around the 25th of the next month.

The IYR documents are: Bugetul general consolidat/ General consolidated budget - data on the budget evolution until the month under review, with economic details (revenues and expenditure) for the various budgets (central, local, special funds etc)

- Sinteza/ Synthesis - data on the consolidated budget with economic details and comparisons with the similar month of the previous FY

- Notă privind execuția bugetului general consolidat/ Note on the execution of the general consolidated budget - short narrative report on the evolution of the budget

2. Detailed data for almost every institution in Romania is available on a dedicated website of the MoF, usually around the 25th of the next month.

Data is available on economic, functional and administrative classifications.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

IYRs-3b. In the box below, please explain how you determined the date of publication of the IYRs.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

The publication date was determined on the basis of the press releases archive on the official website of the MoF: IYR are published on a monthly basis in Romania: http://www.mfinante.gov.ro/pagina.html;jsessionid=iVYdzcqX1lUjwa2C2_Bi7pJRlhTtI0aPzOdegdh.www2:server21?categoriebunuri=arhiva-comunicate-mfp&pagina=presa&menu=Presa

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

IYRs-4. If the IYRs are published, what is the URL or weblink of the IYRs?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

If the document is not published at all, researchers should leave this question blank.

Answer:

<http://www.mfinante.gov.ro/pagina.html?categoriebunuri=executie-bugetara,rapoarte-trimestriale,rapoarte-semestriale,rapoarte-anuale,arieratele-bugetului-general-consolidat&pagina=domenii&menu=Buget&tab=1>

Source:

Executia bugetara/ Budget execution
Consolidated data: <http://www.mfinante.gov.ro/pagina.html?categoriebunuri=executie-bugetara,rapoarte-trimestriale,rapoarte-semestriale,rapoarte-anuale,arieratele-bugetului-general-consolidat&pagina=domenii&menu=Buget&tab=1>

Data for every institution: <http://www.transparenta-bugetara.gov.ro/transparenta-bugetara/index.htm>

Comment:

IYR are published on a monthly basis in Romania:

1. Consolidated data is available on the website of the MoF, usually around the 25th of the next month.

The IYR documents are: Bugetul general consolidat/ General consolidated budget - data on the budget evolution until the month under review, with economic details (revenues and expenditure) for the various budgets (central, local, special funds etc)

- Sinteză/ Synthesis - data on the consolidated budget with economic details and comparisons with the similar month of the previous FY

- Notă privind execuția bugetului general consolidat/ Note on the execution of the general consolidated budget - short narrative report on the evolution of the budget

2. Detailed data for almost every institution in Romania is available on a dedicated website of the MoF, usually around the 25th of the next month.

Data is available on economic, functional and administrative classifications.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

IYRs-5. If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the IYRs are not published or not produced, therefore their machine readability cannot be assessed.

Answer:
a. Yes, all of the numerical data are available in a machine readable format

Source:
Execuția bugetară/ Budget execution
Consolidated data: <http://www.mfinante.gov.ro/pagina.html?categoriebunuri=executie-bugetara,rapoarte-trimestriale,rapoarte-semestriale,rapoarte-anuale,arieratele-bugetului-general-consolidat&pagina=domenii&menu=Buget&tab=1>

Data for every institution: <http://www.transparenta-bugetara.gov.ro/transparenta-bugetara/index.htm>

Comment:
The consolidated data is available in a .xlsx format.
The data for each institution is available in .xlsx, .pdf, .xml

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

IYRs-6a. If the IYRs are not publicly available, are they still produced?

If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:
e. Not applicable (the document is publicly available)

Source:
n/a

Comment:
n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

IYRs-7. If the IYRs are produced, please write the full title of the IYRs.

For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2018."

If In-Year Reports are not produced at all, researchers should mark this question "n/a."

Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer:

The IYR documents are: Bugetul general consolidat/ General consolidated budget - data on the budget evolution until the month under review, with economic details (revenues and expenditure) for the various budgets (central, local, special funds etc)

- Sinteza/ Synthesis - data on the consolidated budget with economic details and comparisons with the similar month of the previous FY
- Notă privind execuția bugetului general consolidat/ Note on the execution of the general consolidated budget - short narrative report on the evolution of the budget

Source:

<http://www.mfinante.gov.ro/pagina.html?categoriebunuri=executie-bugetara,rapoarte-trimestriale,rapoarte-semestriale,rapoarte-anuale,arieratele-bugetului-general-consolidat&pagina=domeni&menu=Buget&tab=1>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

IYRs-8. Is there a "citizens version" of the IYRs?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

MYR-1. What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2018

Source:

MoF - "Raport privind situația economică și bugetară pe primele șase luni ale anului 2018"/ Report on the economic and budgetary situation for the first six months of 2018

Comment:

The MYR is published as a narrative report together with three annexes detailing the evolution of the budget for the first semester of the FY.

Peer Reviewer

Opinion: Agree

Comments: <http://www.mfinante.gov.ro/pagina.html?categoriebunuri=executie-bugetara,rapoarte-trimestriale,rapoarte-semestriale,rapoarte-anuale,arieratele-bugetului-general-consolidat&pagina=domenii&menu=Buget&tab=3>
http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Raportsemil2018_06082018.docx

Government Reviewer

Opinion:

MYR-2. When is the MYR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.

Answer:

a. Six weeks or less after the midpoint

Source:

<http://www.mfinante.gov.ro/pagina.html?categoriebunuri=executie-bugetara,rapoarte-trimestriale,rapoarte-semestriale,rapoarte-anuale,arieratele-bugetului-general-consolidat&pagina=domenii&menu=Buget&tab=3>

Comment:

The MYR for FY 2018 was published on 6 August 2018 as a narrative report together with three annexes detailing the evolution of the budget for the first semester of the FY.

Peer Reviewer

Opinion: Agree

Comments: http://discutii.mfinante.ro/static/10/Mfp/trezorerie/RaportsemI2018_06082018.docx

Government Reviewer

Opinion:

MYR-3a. If the MYR is published, what is the date of publication of the MYR?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

06/08/2018

Source:

<http://www.mfinante.gov.ro/pagina.html?categoriebunuri=executie-bugetara,rapoarte-trimestriale,rapoarte-semestriale,rapoarte-anuale,arieratele-bugetului-general-consolidat&pagina=domenii&menu=Buget&tab=3>

Comment:

n/a

Peer Reviewer

Opinion: Agree

Comments: http://discutii.mfinante.ro/static/10/Mfp/trezorerie/RaportsemI2018_06082018.docx

Government Reviewer

Opinion:

MYR-3b. In the box below, please explain how you determined the date of publication of the MYR.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

The documents on the website of the MoF also contain the publication date. Moreover, for FY 2018, the MYR was published together with a rectification proposal which were announced in a press release.

Source:

http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Raportsem12018_06082018.docx

Comment:

Additional link to the press release on the proposed amendments to the budget on 8 August 2018: <http://www.mfinante.gov.ro/acasa.html?method=detalii&id=999604515>

Peer Reviewer

Opinion: Agree

Comments: http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Raportsem12018_06082018.docx

Government Reviewer

Opinion:

MYR-4. If the MYR is published, what is the URL or weblink of the MYR?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

<http://www.mfinante.gov.ro/pagina.html?categoriebunuri=executie-bugetara,rapoarte-trimestriale,rapoarte-semestriale,rapoarte-anuale,arieratele-bugetului-general-consolidat&pagina=domenii&menu=Buget&tab=3>

Source:

MoF website

Comment:

All the MYR are usually published at the same address.

The MYR for FY 2018 is available at: http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Raportsem12018_06082018.docx

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

MYR-5. If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the MYR is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

<http://www.mfinante.gov.ro/pagina.html?categoriebunuri=executie-bugetara,rapoarte-trimestriale,rapoarte-semestriale,rapoarte-anuale,arieratele-bugetului-general-consolidat&pagina=domenii&menu=Buget&tab=3>

Comment:

The numerical data is available in .xlsx format for the annexes to the MYR (which is in a narrative format, available in .docx as well).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

MYR-6a. If the MYR is not publicly available, is it still produced?

If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

n/a

Comment:

n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

MYR-6b. If you selected option "c" or "d" in question MYR-6a, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

MYR-7. If the MYR is produced, please write the full title of the MYR.

For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2017/18" or "Mid-Year Report on the 2018 National Budget."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

"Raport privind situația economică și bugetară pe primele șase luni ale anului 2018"/ Report on the economic and budgetary situation for the first six months of 2018

Source:

<http://www.mfinante.gov.ro/pagina.html?categoriebunuri=executie-bugetara,rapoarte-trimestriale,rapoarte-semestriale,rapoarte-anuale,arieatele-bugetului-general-consolidat&pagina=domenii&menu=Buget&tab=3>

Comment:

n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

MYR-8. Is there a "citizens version" of the MYR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

n/a

Comment:

n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

YER-1. What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY 2017

Source:
MoF - <http://www.mfinante.gov.ro/pagina.html?categoriebunuri=executie-bugetara,rapoarte-trimestriale,rapoarte-semestriale,rapoarte-anuale,arieratele-bugetului-general-consolidat&pagina=domenii&menu=Buget&tab=4>

Comment:
There are two kinds of reports that can be assimilated to the YER. Both are published on the website of the MoF.

The first one, a narrative report, is usually published in a separate section for YERs - <http://www.mfinante.gov.ro/pagina.html?categoriebunuri=executie-bugetara,rapoarte-trimestriale,rapoarte-semestriale,rapoarte-anuale,arieratele-bugetului-general-consolidat&pagina=domenii&menu=Buget&tab=4>

The second one, more comprehensive, must be also sent for approval to the legislature. According to Law 500/2002 on public finances, the Report must be sent to the Parliament by July 1, in the next year following the covered FY. This report for FY 2017 was sent to the legislature on July 5, 2018 and is available at: http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&idp=17269

Peer Reviewer

Opinion: Agree

Comments: The YER for FY 2018 wasn't made available to the public until the research cut-off date for the Open Budget Survey 2019 (31 December 2018). (<http://e-consultare.gov.ro/w/proiect-lege-pentru-aprobarea-contului-general-anual-de-executie-a-bugetului-asigurarilor-sociale-de-stat-pe-anul-2018-si-a-contului-general-anual-de-executie-a-bugetului-asigurarilor-pentru-somaj-pe/>)

Government Reviewer

Opinion:

YER-2. When is the YER made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.

Answer:
a. Six months or less after the end of the budget year

Source:
MoF: http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Rapexec2017_11062018.docx
http://www.mfinante.gov.ro/pagina.html;jsessionid=dghHKS3pv-Ao6mRcbs5Q2d_NuzF6h_gZxdqEmtDw.www2:server21?pagina=acasa&d-2575674-p=8&locale=ro&menu=Transparenta&categoriebunuri=proiecte-acte-normative

Comment:
There are two kinds of reports that can be assimilated to the YER. Both are published on the website of the MoF.

The first one, a narrative report, is usually published in a separate section for YERs - <http://www.mfinante.gov.ro/pagina.html?categoriebunuri=executie-bugetara,rapoarte-trimestriale,rapoarte-semestriale,rapoarte-anuale,arieratele-bugetului-general-consolidat&pagina=domenii&menu=Buget&tab=4>. This report was available for the public on June 11, 2018.

The second one, more comprehensive, must be also sent for approval to the legislature. According to Law 500/2002 on public finances, the Report must be sent to the Parliament by July 1, in the next year following the covered FY. This report for FY 2017 was sent to the legislature on July 5, 2018 and is available at: http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&idp=17269. This report was available to the public on June 27, 2018.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

YER-3a. If the YER is published, what is the date of publication of the YER?

*Note that the date of publication is not necessarily the same date that is printed on the document.
Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
11/06/2018

Source:
MoF: <http://www.mfinante.gov.ro/pagina.html?categoriebunuri=executie-bugetara,rapoarte-trimestriale,rapoarte-semestriale,rapoarte-anuale,arieratele-bugetului-general-consolidat&pagina=domenii&menu=Buget&tab=4>.

Comment:
There are two kinds of reports that can be assimilated to the YER. Both are published on the website of the MoF.

The first one, a narrative report, is usually published in a separate section for YERs - <http://www.mfinante.gov.ro/pagina.html?categoriebunuri=executie-bugetara,rapoarte-trimestriale,rapoarte-semestriale,rapoarte-anuale,arieratele-bugetului-general-consolidat&pagina=domenii&menu=Buget&tab=4>. This report was available for the public on June 11, 2018.

The second one, more comprehensive, must be also sent for approval to the legislature. According to Law 500/2002 on public finances, the Report must be sent to the Parliament by July 1, in the next year following the covered FY. This report for FY 2017 was sent to the legislature on July 5, 2018 and is available at: http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&idp=17269. This report was available to the public on June 27, 2018 at http://www.mfinante.gov.ro/pagina.html;jsessionid=dghHKS3pv-Ao6mRcbs5Q2d_NuzF6h_gZxdqEmtDw.www2:server21?pagina=acasa&d=2575674-p=8&locale=ro&menu=Transparenta&categoriebunuri=proiecte-acte-normative

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

YER-3b. In the box below, please explain how you determined the date of publication of the YER.

If the document is not published at all, researchers should mark this question "n/a."

Answer:
The documents on the MoF also contain in their link the publication date.
There are two kinds of reports that can be assimilated to the YER. Both are published on the website of the MoF.

The first one, a narrative report, was available for the public on June 11, 2018 at
http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Rapexec2017_11062018.docx

The second one, more comprehensive, must be also sent for approval to the legislature. According to Law 500/2002 on public finances, the Report must be sent to the Parliament by July 1, in the next year following the covered FY. This report for FY 2017 was sent to the legislature on July 5, 2018 and is available at: http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&idp=17269. This report was available to the public on June 27, 2018 in the dedicated section on the website of the MoF for "Transparency in the decision making"
at http://www.mfinante.gov.ro/pagina.html;jsessionid=dghHKS3pv-Ao6mRcbs5Q2d_NuzF6h_gZxdqEmtDw.www2:server21?pagina=acasa&d=2575674-p=8&locale=ro&menu=Transparenta&categoriebunuri=proiecte-acte-normative

Source:

MoF: http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Rapexec2017_11062018.docx

Comment:

n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

YER-4. If the YER is published, what is the URL or weblink of the YER?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Rapexec2017_11062018.docx

Source:

MoF

Comment:

There are two kinds of reports that can be assimilated to the YER. Both are published on the website of the MoF.

The first one, a narrative report, is usually published in a separate section for YERs - <http://www.mfinante.gov.ro/pagina.html?categoriebunuri=executie-bugetara,rapoarte-trimestriale,rapoarte-semestriale,rapoarte-annual,arieatele-bugetului-general-consolidat&pagina=domenii&menu=Buletin&tab=4>. This report was available for the public on June 11, 2018.
MoF: http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Rapexec2017_11062018.docx

The second one, more comprehensive, must be also sent for approval to the legislature. According to Law 500/2002 on public finances, the Report must be sent to the Parliament by July 1, in the next year following the covered FY. This report for FY 2017 was sent to the legislature on July 5, 2018 and is available at: http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&idp=17269. This report was available to the public on June 27, 2018 and published on the MoF website at http://www.mfinante.gov.ro/pagina.html;jsessionid=dghHKS3pv-A06mRcbs5Q2d_NuzF6h_gZxdqEmtDw.www2:server21?pagina=acasa&d=2575674-p=8&locale=ro&menu=Transparenta&categoriebunuri=proiecte-acte-normative

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

YER-5. If the YER is published, are the numerical data contained in the YER available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the YER is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

b. Yes, some of the numerical data are available in a machine readable format

Source:
http://www.mfinante.gov.ro/pagina.html;jsessionid=dghHKS3pv-Ao6mRcbs5Q2d_NuzF6h_gZxdqEmtDw.www2:server21?pagina=acasa&d-2575674-p=8&locale=ro&menu=Transparenta&categoriebunuri=proiecte-acte-normative

Comment:

There are two kinds of reports that can be assimilated to the YER. Both are published on the website of the MoF.

The first one, a narrative report, is usually published in a separate section for YERs - <http://www.mfinante.gov.ro/pagina.html?categoriebunuri=executie-bugetara,rapoarte-trimestriale,rapoarte-semestriale,rapoarte-anuale,arieatele-bugetului-general-consolidat&pagina=domenii&menu=Buget&tab=4>. This report was available for the public in a .docx format at: http://discutii.mfinante.ro/static/10/Mfp/trezoerie/Rapexec2017_11062018.docx

The second one, more comprehensive, must be also sent for approval to the legislature. According to Law 500/2002 on public finances, the Report must be sent to the Parliament by July 1, in the next year following the covered FY. This report was available to the public on June 27, 2018 and published on the MoF website at http://www.mfinante.gov.ro/pagina.html;jsessionid=dghHKS3pv-Ao6mRcbs5Q2d_NuzF6h_gZxdqEmtDw.www2:server21?pagina=acasa&d-2575674-p=8&locale=ro&menu=Transparenta&categoriebunuri=proiecte-acte-normative. Some of the annexes to the report are available in a .xlsx format, but not the most important ones detailing revenues and expenditure (available in .pdf only).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

YER-6a. If the YER is not publicly available, is it still produced?

If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

n/a

Comment:

n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

YER-6b. If you selected option "c" or "d" in question YER-6a, please specify how you determined whether the YER was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

YER-7. If the YER is produced, please write the full title of the YER.

For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2018" or "Annual Report 2017 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

"Raport privind la execuția bugetară finală a anului 2017"/ Report on the implementation of the final budget for 2017

Source:

<http://www.mfinante.gov.ro/pagina.html?categoriebunuri=executie-bugetara,rapoarte-trimestriale,rapoarte-semestriale,rapoarte-anuale,arieratele-bugetului-general-consolidat&pagina=domenii&menu=Buget&tab=4>

Comment:

There are two kinds of reports that can be assimilated to the YER. Both are published on the website of the MoF.

The first one, a narrative report, is usually published in a separate section for YERs - <http://www.mfinante.gov.ro/pagina.html?categoriebunuri=executie-bugetara,rapoarte-trimestriale,rapoarte-semestriale,rapoarte-anuale,arieratele-bugetului-general-consolidat&pagina=domenii&menu=Buget&tab=4>. This report is called "Raport privind la execuția bugetară finală a anului 2017"/ Report on the implementation of the final budget for 2017

The second one, more comprehensive, must be also sent for approval to the legislature. According to Law 500/2002 on public finances, the Report must be sent to the Parliament by July 1, in the next year following the covered FY. This report was available to the public on June 27, 2018 and published on the MoF website at http://www.mfinante.gov.ro/pagina.html;jsessionid=dghHKS3pv-Ao6mRcbs5Q2d_NuzF6h_gZxdqEmtDw.www2:server21?pagina=acasa&d=2575674-p=8&locale=ro&menu=Transparenta&categoriebunuri=proiecte-acte-normative. The report is called "Proiect Lege pentru aprobarea contului general anual de execuție a bugetului de stat, a contului anual de execuție a bugetului Fondului național unic de asigurări sociale de sănătate și a contului general anual al datoriei publice aferente anului 2017"/ Draft Law approving the annual general state budget execution account, the annual budget execution account of the Single National Health Insurance Fund and the annual general government debt account for the year 2017

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

YER-8. Is there a "citizens version" of the YER?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is

*happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see:
<http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:
b. No

Source:
n/a

Comment:
n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

AR-1. What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY 2016

Source:
Court of Accounts: <http://www.curteadeconturi.ro/Publicatii.aspx?niv1=1>

Comment:
Even though the AR for FY 2017 was supposed to be published, no such report was yet published for FY 2017 as of December 31, 2018. The last available AR is for FY 2016 and was published in February 2018.

Peer Reviewer
Opinion: Agree

Comments: The AR for FY 2017 was published after the research cut-off date for the Open Budget Survey 2019 (31 December 2018), on February, 2019 (<http://www.curteadeconturi.ro/Publicatii/Raportul%20public%20pe%20anul%202017.pdf>) and was available to the public on 18 March 2019 based on the information obtained when the properties of the document were inspected. The AR for FY 2016 was published in December, 2017 (<http://www.curteadeconturi.ro/Publicatii/Raportul%20public%20pe%20anul%202016.pdf>) and available to the public on 19 February 2018 based on the information obtained when the properties of the document were inspected.

Government Reviewer
Opinion:

AR-2. When is the AR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.

Answer:

c. More than 12 months, but within 18 months, after the end of the budget year

Source:

According to Law 94/1992 on the National Court of Accounts (article 38), within 6 months of receiving the YER from the Government, the Court of Accounts elaborates the Annual Public Report which it submits to the Parliament.
(http://legislatie.just.ro/Public/DetaliiDocument/2364#id_artA250_ttl).

Comment:

Even though the AR for FY 2017 was supposed to be published and sent , no such report was yet published for FY 2017 as of December 31, 2018. The last available AR is for FY 2016 and was published in February 2018. In accordance with the law, the Court of Accounts was supposed to draft the 2017 AR and send it to the legislature by December 2018. No such report is available on the website of the Court of Accounts or on the website of the legislature.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

AR-3a. If the AR is published, what is the date of publication of the AR?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

19/2/2018

Source:

<http://www.curteadeconturi.ro/Publicatii.aspx?categ=2/19/2018%202:38:07%20PM>

Comment:

Even though the AR for FY 2017 was supposed to be published and sent , no such report was yet published for FY 2017 as of December 31, 2018. The last available AR is for FY 2016 and was published in February 2018. In accordance with the law, the Court of Accounts was supposed to draft the 2017 AR and send it to the legislature by December 2018. No such report is available on the website of the Court of Accounts or on the website of the legislature.

Peer Reviewer

Opinion: Agree

Comments: <http://www.curteadeconturi.ro/Publicatii/Raportul%20public%20pe%20anul%202016.pdf>

Government Reviewer

Opinion:

AR-3b. In the box below, please explain how you determined the date of publication of the AR.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

The publication date is available in the press release: <http://www.curteadeconturi.ro/Articol.aspx?den=19/02/2018%2015:28:45042gf>

Source:

<http://www.curteadeconturi.ro/Publicatii/Raportul%20public%20pe%20anul%202016.pdf>

Comment:
n/a

Peer Reviewer
Opinion: Agree
Comments: AR for FY 2016 and was published in 19 February 2018 based on the information obtained when the properties of the document were inspected (<http://www.curteadeconturi.ro/Publicatii/Raportul%20public%20pe%20anul%202016.pdf>). Also, it is available AR for FY 2017 which was published after the research cut-off date for the Open Budget Survey 2019 (31 December 2018), on February, 2019 (<http://www.curteadeconturi.ro/Publicatii/Raportul%20public%20pe%20anul%202017.pdf>) and was available to the public on 18 March 2019 based on the information obtained when the properties of the document were inspected.

Government Reviewer
Opinion:

AR-4. If the AR is published, what is the URL or weblink of the AR?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:
<http://www.curteadeconturi.ro/Publicatii.aspx?categ=2/19/2018%202:38:07%20PM>

Source:
n/a
Comment:
The ARs are usually published at: <http://www.curteadeconturi.ro/Publicatii.aspx?niv1=1>

Peer Reviewer
Opinion: Agree
Comments: <http://www.curteadeconturi.ro/Publicatii/Raportul%20public%20pe%20anul%202016.pdf>

Government Reviewer
Opinion:

AR-5. If the AR is published, are the numerical data contained in the AR available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the AR is not published or not produced, therefore its machine readability cannot be assessed.

Answer:
c. No
Source:
<http://www.curteadeconturi.ro/Publicatii.aspx?niv1=1>
Comment:
The document is available only in a .pdf format.

Peer Reviewer

Opinion: Agree

Comments: <http://www.curteadeconturi.ro/Publicatii/Raportul%20public%20pe%20anul%202016.pdf>

Government Reviewer

Opinion:

AR-6a. If the AR is not publicly available, is it still produced?

If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

<http://www.curteadeconturi.ro/Publicatii.aspx?niv1=1>

Comment:

Even though the AR for FY 2017 was supposed to be published and sent , no such report was yet published for FY 2017 as of December 31, 2018.

The last available AR is for FY 2016 and was published in February 2018. In accordance with the law, the Court of Accounts was supposed to draft the 2017 AR and send it to the legislature by December 2018. No such report is available on the website of the Court of Accounts or on the website of the legislature.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

AR-6b. If you selected option "c" or "d" in question AR-6a, please specify how you determined whether the AR was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."

Answer:

Even though the AR for FY 2017 was supposed to be published and sent , no such report was yet published for FY 2017 as of January 30, 2019. The last available AR is for FY 2016 and was published in December 2017. In accordance with the law, the Court of Accounts was supposed to draft the AR and send it to the legislature by December 2018. No such report is available on the website of the Court of Accounts or on the website of the legislature.

Source:

n/a

Comment:

n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

AR-7. If the AR is produced, please write the full title of the AR.

For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." If the document is not produced at all, researchers should mark this question "n/a."

Answer:
"Raportul public al Curții de Conturi pe anul 2016" / The Public Report of the Court of Accounts for FY 2016

Source:
<http://www.curteadeconturi.ro/Publicatii.aspx?categ=2/19/2018%202:38:07%20PM>

Comment:
The report title is usually "Raportul public al Curții de Conturi pe anul x" / The Public Report of the Court of Accounts for FY x

Peer Reviewer
Opinion: Agree
Comments: <http://www.curteadeconturi.ro/Publicatii/Raportul%20public%20pe%20anul%202016.pdf>

Government Reviewer
Opinion:

AR-8. Is there a "citizens version" of the AR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:
b. No

Source:
n/a

Comment:
An executive summary of the AR is usually published, but not a citizens version.

Peer Reviewer
Opinion: Agree
Comments: The summary of the AR for FY 2016 was published on December 2017 (available to the public on 19 February 2018). Source:
<http://www.curteadeconturi.ro/Publicatii.aspx?niv1=1>
<http://www.curteadeconturi.ro/Publicatii/Sinteză%20Raportului%20public%20pe%20anul%202016.pdf>

Government Reviewer
Opinion:

GQ-1a. Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciacpresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found (www.orcamentofederal.gov.br). Researchers should include details about all of the relevant websites and/or portals that they can be used to access budget information.

Answer:
a. Yes

Source:

The website of the MoF is usually the main portal for government fiscal information:
http://www.mfinante.gov.ro/pagina.html?sessionid=Z5WIMWHL_f128yUI9dzAQxluubScbTCJqKUtneH.www2:server21?categoriebunuri=legea-bugetului-de-stat-pe-anul-2018,repartizare-pe-trimestre-buget-2018&pagina=domenii&menu=Buget

A dedicated portal for IYR also exists and offers comprehensive information for budget execution on a monthly basis for almost all the public institutions in Romania: <http://transparenta-bugetara.gov.ro>

The open data portal of the government also provides some datasets: <http://data.gov.ro/dataset?q=ministerul+finantelor&organization=mfp>

The National Prognosis Commission also publishes twice a year reports on the fiscal data, both for the national level and local level (especially macro-economic assessments): <http://www.cnp.ro/ro/prognoze>

Comment:
n/a

Peer Reviewer

Opinion: Agree

Comments: Government fiscal information are disseminated through the following websites or web portals: i) MoF website contains the main government fiscal information: <http://www.mfinante.gov.ro/pagina.html?categoriebunuri=legea-bugetului-de-stat-pe-anul-2019,repartizare-pe-trimestre-buget-2019&pagina=domenii&menu=Buget> <http://www.mfinante.gov.ro/pagina.html?categoriebunuri=proiect-buget,buget,rectificari-bugetare&pagina=domenii&menu=Buget&tab=2> <http://www.mfinante.gov.ro/pagina.html?categoriebunuri=executie-bugetara,rapoarte-trimestriale,rapoarte-semestriale,rapoarte-anuale,arieatele-bugetului-general-consolidat&pagina=domenii&menu=Buget> ii) A dedicated portal for IYR considering almost all the public institutions in Romania: https://extranet.anaf.mfinante.gov.ro/anaf/extranet/EXECUTIEBUGETARA/Rapoarte_Forexe/lut/p/a1/jZAxC8lwEIV_i0PW5FQs1S0uio0KltYscpU0RtqkpNfiz7d1cdHqbf4Hu_eCSUSoRw21iBZ7zDvdhVdFvEShMDrCDaxSD3MF9G2_UlYmiBcw-wGP3nh8j4Zf_JFQv0l3wAnoiVkJZ3Kevumfp0nFshAo600EHXodWvhGV1YwBA_2ggE4TR4cZLzLr0JHmxjc8eAad-oYYyDK31_azIKEnVSUG7QgvaW00YcBPiTdfkUh6g0RZHBO4T_JmlwdPh1IMVQ!!/d15/d5/L2dBISEvZ0FBIS9nQSEh/ iii) The open data portal of the government: <http://data.gov.ro/dataset> iv) The website of the National Prognosis Commission provides some government fiscal information and, especially, macro-economic assessments: <http://www.cnp.ro/ro/prognoze>

Government Reviewer

Opinion:

GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.

Answer:

a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Source:

The website of the MoF is usually the main portal for government fiscal information:

http://www.mfinante.gov.ro/pagina.html;jsessionid=Z5WIMWHL-_fl28yUI9dzAQxluubScbTCJqKUtneH.www2:server21?categoriebunuri=legea-bugetului-de-stat-pe-anul-2018,repartizare-pe-trimestre-buget-2018&pagina=domenii&menu=Buget

A dedicated portal for IYR also exists and offers comprehensive information for budget execution on a monthly basis for almost all the public institutions in Romania: <http://transparenta-bugetara.gov.ro>

The open data portal of the government also provides some datasets: <http://data.gov.ro/dataset?q=ministerul+finantelor&organization=mfp>

The National Prognosis Commission also publishes twice a year reports on the fiscal data, both for the national level and local level (especially macro-economic assessments): <http://www.cnp.ro/ro/prognoze>

Comment:

Not all the detailed data is available in a consolidated file and some of the most comprehensive platforms offer individual data for institutions that can be downloaded via a captcha code insertion.

Peer Reviewer

Opinion: Agree

Comments: Revenue and/or expenditure data for the current fiscal year can be downloaded as a consolidated file (or set of files) from the following websites or web portals: i) MoF website <http://www.mfinante.gov.ro/pagina.html?categoriebunuri=legea-bugetului-de-stat-pe-anul-2019,repartizare-pe-trimestre-buget-2019&pagina=domenii&menu=Buget> <http://www.mfinante.gov.ro/pagina.html?categoriebunuri=project-buget,buget,rectificari-bugetare&pagina=domenii&menu=Buget&tab=2> [ii\) A dedicated portal for IYR considering almost all the public institutions in Romania: \[iii\\) The open data portal of the government: <http://data.gov.ro/dataset>\]\(https://extranet.anaf.mfinante.gov.ro/anaf/extranet/EXECUTIEBUGETARA/Rapoarte_Forexe/?ut/p/a1/jZAxC8lwElV_i0PW5FQs1S0uiooKltYscpU0RtqkpNfiz7d1cdHqbf4Hu_eCSUSoRw21iBZ7zDvdhVdFvEShMDrCDaxSD3MF9G2_UlYmiBcw-wGP3nyh8j4Zf_JFQv0l3wAnoiVkJZ3Kevumfp0nFshAo600EHXodWvhGV1YwBA_2ggE4TR4cZLzLr0JHmxjc8eAad-0YYyDK31_aZIkEnVSUG7QgvaW00YcBPiTdfkUh6g0RZHBO4T_JmlwdPh1lMVQ!!/d15/d5/L2dBIEvZ0FBIS9nQSEh\)](https://extranet.anaf.mfinante.gov.ro/anaf/extranet/EXECUTIEBUGETARA/Rapoarte_Forexe/?ut/p/a1/jZAxC8lwElV_i0PW5FQs1S0uiooKltYscpU0RtqkpNfiz7d1cdHqbf4Hu_eCSUSoRw21iBZ7zDvdhVdFvEShMDrCDaxSD3MF9G2_UlYmiBcw-wGP3nyh8j4Zf_JFQv0l3wAnoiVkJZ3Kevumfp0nFshAo600EHXodWvhGV1YwBA_2ggE4TR4cZLzLr0JHmxjc8eAad-0YYyDK31_aZIkEnVSUG7QgvaW00YcBPiTdfkUh6g0RZHBO4T_JmlwdPh1lMVQ!!/d15/d5/L2dBIEvZ0FBIS9nQSEh)

Government Reviewer

Opinion:

GQ-1c. On these websites/portals, can consolidated revenue and/or expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

Answer:

a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Source:

The website of the MoF is usually the main portal for government fiscal information:

http://www.mfinante.gov.ro/pagina.html;jsessionid=Z5WIMWHL-_fl28yUI9dzAQxluubScbTCJqKUtneH.www2:server21?categoriebunuri=legea-bugetului-de-stat-pe-anul-2018,repartizare-pe-trimestre-buget-2018&pagina=domenii&menu=Buget

A dedicated portal for IYR also exists and offers comprehensive information for budget execution on a monthly basis for almost all the public institutions in Romania: <http://transparenta-bugetara.gov.ro>

The open data portal of the government also provides some datasets: <http://data.gov.ro/dataset?q=ministerul+finantelor&organization=mfp>

The National Prognosis Commission also publishes twice a year reports on the fiscal data, both for the national level and local level (especially macro-economic assessments): <http://www.cnp.ro/ro/prognoze>

Comment:

The website of the MoF is usually the main portal for government fiscal information:

http://www.mfinante.gov.ro/pagina.html;jsessionid=Z5WIMWHL-_fl28yUI9dzAQxluubScbTCJqKUtneH.www2:server21?categoriebunuri=legea-bugetului-de-stat-pe-anul-2018,repartizare-pe-trimestre-buget-2018&pagina=domenii&menu=Buget

A dedicated portal for IYR also exists and offers comprehensive information for budget execution on a monthly basis for almost all the public institutions in Romania: <http://transparenta-bugetara.gov.ro>

The open data portal of the government also provides some datasets: <http://data.gov.ro/dataset?q=ministerul+finantelor&organization=mfp>

The National Prognosis Commission also publishes twice a year reports on the fiscal data, both for the national level and local level (especially macro-economic assessments): <http://www.cnp.ro/ro/prognoze>

Peer Reviewer

Opinion: Agree

Comments: i) MoF website <http://www.mfinante.gov.ro/pagina.html?categoriebunuri=legea-bugetului-de-stat-pe-anul-2019,repartizare-pe-trimestre-buget-2019&pagina=domenii&menu=Buget> <http://www.mfinante.gov.ro/pagina.html?categoriebunuri=proiect-buget,buget,rectificari-bugetare&pagina=domenii&menu=Buget&tab=2> <http://www.mfinante.gov.ro/pagina.html?categoriebunuri=executie-bugetara,rapoarte-trimestriale,rapoarte-semestriale,rapoarte-annual,arieratele-bugetului-general-consolidat&pagina=domenii&menu=Buget> ii) A dedicated portal for IYR considering almost all the public institutions in Romania: https://extranet.anaf.mfinante.gov.ro/anaf/extranet/EXECUTIEBUGETARA/Rapoarte_Forexe/?ut/p/a1/jZAxC8lwEIV_i0PW5FQs1S0uiooKltYscpU0RtqkpNfiz7d1cdHqbff4Hu_eCSUSoRw21iBZ7zDvdhVdFvEShMDrCDaxSD3MF9G2_UIYmiBcw-wGP3nhy8j4Zf_JFQv0l3wAnoiVkkZ3Kevumfp0nFshAo600EHXodWvhGV1YwBA_2ggE4TR4cZLzLr0JHmxjc8eAad-oYYyDK31_aZlkEnVSUG7QgvaW00YcBPiTdfkUh6g0RZHB04T_JmlwdPh1IMVQ!!/dl5/d5/L2dBISEvZ0FBIS9nQSEh/ iii) The open data portal of the government: <http://data.gov.ro/dataset>

Government Reviewer

Opinion:

GQ-1d. On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

Answer:

b. No

Source:

n/a

Comment:

n/a

Peer Reviewer

Opinion: Agree

Comments: Infographics/visualizations for fiscal information are included in documents available on MoF website regarding budget execution <http://www.mfinante.gov.ro/pagina.html?categoriebunuri=executie-bugetara,rapoarte-trimestriale,rapoarte-semestriale,rapoarte-annual,arieratele-bugetului-general-consolidat&pagina=domenii&menu=Buget&tab=2>

Government Reviewer

Opinion:

GQ-2. Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://www.kenyalaw.org/lex/actview.xql?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.

Answer:

a. Yes

Source:

Comment:

There are several pieces of legislation that provide both guidance and mandatory requirements for the fiscal policy.

Law 500/2002 on public finance - provides that:

"Article 9

The budgetary system is open and transparent, by:

- (a) public debate on draft budgets at the time of their approval;
- b) the public debate on the annual general accounts for the execution of the budgets, upon their approval;
- c) the publication in the Official Gazette of Romania, Part I, of the normative acts approving the budgets and the annual accounts for their execution;
- d) mass media for disseminating information on the content of the budget, with the exception of unpublicable information and documents provided by law."

Law 69/2010 on fiscal responsibility - provides that:

"Article 4.

1. The Government will define and carry out its fiscal and budgetary policies based on the following principles:

(1) The principle of transparency regarding the setting of the budgetary targets and objectives and in carrying out its fiscal and budgetary policies, The Government and the local authorities have the obligation to make public and maintain in public debate, for a reasonable period of time, all information necessary to allow the assessment of the implementation of fiscal and budgetary policies, the respective outcomes and the stance of central and local public finances."

and

"Chapter IX

Transparency of Fiscal and Budgetary Policy

Section 1

Budget Execution and Monitoring of Fiscal Targets

Article 37.

1. Within 45 days after publication of the budget law, the Ministry of Public Finance will publish on its website a quarterly schedule of expenditures of the state budget, social budgets, and each special funds budget by economic classification based on the quarterly collection targets for budgetary revenues.

2. Within 55 days after publication of the Budget Law, the Ministry of Public Finance will publish on its website a quarterly schedule of expenditures of Local Budgets, Self-Financed Institutions Budgets, and other budgets in the consolidated general budget by economic classification.

3. For this purpose, central government institutions will submit to the Ministry of Public Finance their proposals on the quarterly schedule of expenditures, within 15 days of the publication of the Budget Law. The deadline for other entities is 45 days of the publication of the Budget Law.

4. Based on quarterly schedule of expenditures and the quarterly collection targets for budgetary revenues, the Ministry of Public Finance will approve and publish quarterly expenditure, revenue and consolidated general budget balance targets, as well as quarterly personnel expenditure targets for each central government institutions financed from the state budget and the social security budgets.

Article 38.

1. The Ministry of Public Finance publishes on its website cash-based budgetary data or equivalent data from public accounting if the cash-based data are not available, at least with the following frequency:

- monthly and before the end of the following month for the central administration, the state administration and the sub-sectors of the social security administrations;

- quarterly and before the end of the following quarter, for the sub-sector of the local administration.

2. The Ministry of Public Finance publishes on its website the data related to public debt according to EU methodology, with the following frequency:

- monthly and before the end of the following month, for public debt corresponding to the sub-sectors of the central public administration and the sub-sectors of the social insurance funds system;

- quarterly and before the end of the following quarter for the public debt according to the EU methodology corresponding to the sub-sector of the local public administration.

Article 39.

The Ministry of Public Finance publishes on its own webpage for all the sub-sectors of the public administration relevant information regarding the contingent debt with major potential impact on the public budgets, including information related to state securities, non-performing loans and liabilities resulting from the functioning of the public institutions, including the amount of the liabilities. Also, the Ministry of Public Finance publishes on its own webpage information related to the shares of the public administration in the capital of commercial companies as established by the Law no. 31/1990, republished, as amended and supplemented, and national companies.

Article 40.

Until the end of April, July and October of each year, the Government will present a public evaluation of the quarterly budget execution and the performance against the quarterly targets mentioned in article 37, paragraph (4). In case of slippages from the targets, the Government will present measures envisaged for corrections (spending reductions or revenue increasing measures).

Article 41.

Both the evaluations of the quarterly budget execution and the measures envisaged to correct slippages will be subject to analysis and evaluation by the Fiscal Council."

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

GQ-3. Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.

Answer:
a. Yes

Source:

Comment:

There are also general regulations applicable to all legislation with an impact on the fiscal policy of the government. Law 544/2001 on free access to public information (<http://legislatie.just.ro/Public/DetailDocument/31413>) states that all public institutions should publish ex officio information on "financial sources, the budget and the balance sheet". Law 52/2003 on transparency in the decision making process provides that:

Art. 7. - (1) Within the procedures for elaboration of draft normative acts the public administration authority has the obligation to publish an announcement regarding this action on its own site, to display it at its own premises, in an accessible space to the public, and forward it to the central or local media, as the case may be. The public administration authority will submit the draft normative acts to all persons who have submitted a request for receiving this information.

(2) The announcement regarding the drafting of a normative act shall be brought to the attention of the public, according to para. (1) at least 30 working days prior to submission to the public authorities for endorsement. The announcement will include: the date of display, a substantiation note, a statement of reasons, an approval report on the need to adopt the proposed normative act, an impact and/or feasibility study, as the case may be, the full text of the draft act, the term and the way in which the interested persons can submit in writing proposals, suggestions, opinions with recommendation value regarding the draft normative act.

(3) The announcement regarding the elaboration of a draft normative act with relevance to the business environment shall be transmitted by the initiator to the business associations and other legally established associations, by specific fields of activity, within the term stipulated in paragraph (2).

(4) Upon publishing the announcement, the public administration authority shall set a period of at least 10 calendar days for the draft normative acts provided for in paragraph (2) to receive in writing proposals, suggestions or opinions on the draft normative act subject to public debate.

(5) Proposals, suggestions or opinions on the draft normative act subject to public debate shall be recorded in a register, mentioning the date of receipt, the person and the contact details from which the proposal, opinion or recommendation was received.

(6) The interested persons or organizations who submit in writing proposals, suggestions or opinions on the draft normative act subject to public debate shall specify the article or articles in the draft normative act to which they refer, mentioning the date of dispatch and the contact details of the sender.

(7) The head of the public authority shall designate a person within the institution, responsible for the relationship with the civil society, to receive the proposals, suggestions and opinions of the interested persons on the proposed draft normative act.

(8) The draft normative act shall be submitted for analysis and approval to the public authorities concerned only after finalization, on the basis of the observations and proposals formulated according to par. (4).

(9) The public authority concerned is obliged to decide on the organization of a meeting in which the draft normative act is publicly debated if this has been requested in writing by a legally established association or by another public authority."

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

1. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

GUIDELINES:

Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.

Answer:

a. Yes, administrative units accounting for all expenditures are presented.

Source:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/Anexa3proiectbuget2018.rar>

Comment:

When the EBP is presented, several annexes are published which comprise:

- the overall proposals (with the major units)
- detailed proposals (in which the revenue and spending is detailed on economic and functional classification)
- Annexes for administrative units, detailing for each of them the spending based on functional and economic classifications.

For example, in the link provided for the source, all the administrative units can be found (each ministry or agency acting as main release credit authorities). For each of them, the details for each classification can be found.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

2. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

GUIDELINES:

Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.

Answer:

a. Yes, expenditures are presented by functional classification.

Source:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/anexanr1.pdf>

Comment:

In the Annex to the EBP that presents the entire budget the functional classification is detailed (and each classification has its own code). For example, at page 8, we can find the details for line 5100 - "General public services"; at page 13, with the code 5501 we can find "Transactions related to the public debt and credits" which is a sub-category for "General public services". Below each functional classification, we can also find the

economic classification.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

3. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

GUIDELINES:

Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.

The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>

COFOG can be viewed at https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.

Answer:

a. Yes, the functional classification is compatible with international standards.

Source:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/anexanr1.pdf>

Comment:

The functional classification is compatible with international standards, the last revision being applied before Romania joined the European Union. At this point, all the member states report based on the COFOG, a standard which is used to check, for example, the requirements to meet criteria such as public debt below 3% of the GDP for the EU member states.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

4. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

GUIDELINES:

Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.

Answer:

a. Yes, expenditures are presented by economic classification.

Source:
<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/anexanr2.pdf>

Comment:

In the Annex 1 to the EBP that presents the entire budget the economic classification is presented for the general expenditure. The expenditures are detailed in Annex 2 (and each classification has its own code). For example, at page 2, we can find, for the code 01 "Current expenditure", details for spending for "Personnel costs" (code 10) and further details such as for code 10.01 "Costs for salaries paid in money" and then an even greater detail for code 10.01.01 - "Base salaries". Below each functional classification, we can also find the economic classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

5. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

GUIDELINES:

Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).

Answer:

a. Yes, the economic classification is compatible with international standards.

Source:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/anexanr2.pdf>

Comment:

The economic classification is compatible with international standards, the last revision being applied before Romania joined the European Union. At this point, all the member states report based on the COFOG, a standard which is used to check, for example, the requirements to meet criteria such as public debt below 3% of the GDP for the EU member states.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

6. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

GUIDELINES:

Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable détaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must

account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.

Answer:

b. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.

Source:

Most of the line ministries and agencies have details on the programs financed through national funds or European funds:
<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/Anexa3proiectbuget2018.rar>

Comment:

At the end of each budget for every administrative unit (see the source above), a list of programs and their sources of funding is present. However, if we compare the level of details and the accounted percentage of programs in the total budget of the institutions, we can notice that not all expenditures are presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

7. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.

Answer:

a. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/anexanr2.pdf>

Comment:

The EBP presents in all the annexes details on the expenditure in three expenditure classifications for FY-2, FY-1, FY, FY+1, FY+2, FY+3.

Administrative: Annex 3

Economic: Annex 2

Functional: Annex 1

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive's Budget Proposal?

Answer:

Administrative classification

Economic classification

Functional classification

Source:

Overall figures: <http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/anexanr2.pdf>

Administrative: <http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/Anexa3proiectbuget2018.rar>

Comment:

The EBP presents in all the annexes details on the expenditure in three expenditure classifications for FY-2, FY-1, FY, FY+1, FY+2, FY+3.

Administrative: Annex 3

Economic: Annex 2

Functional: Annex 1

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

8. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

GUIDELINES:

Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.

Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.

For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).

Answer:

a. Yes, multi-year estimates for programs accounting for all expenditures are presented.

Source:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/Anexa3proiectbuget2018.rar>

Comment:

For the programs detailed within each line ministry budget, there are multi-year estimates.

For example, if we look at the EBP for the Ministry of Transportation (Ministerul Transporturilor), we can see, at page 36, the expenditures for: the total value, FY-2, FY-1, FY, FY+1, FY+2, FY+3, the estimates for the following years.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

IBP Comment

In addition to line ministries, the "Anexa3proiectbuget2018.rar" folder linked by the researcher contains multi-year estimates for programs within administrative units such as the Presidential Administration, Constitutional Court, Legislative Council, and other institutions. In order to maintain cross-country consistency, the response is revised from "b" to "a."

9. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

GUIDELINES:

Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.

Answer:

a. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

Source:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/anexanr1.pdf>

Comment:

At pages 1-7, all the individual sources of revenue are dis-aggregated and detailed, each having its unique code. One example of detailed "tax" revenues can be found at page 1:

0001 - Total revenues (Venituri totale)

0002 - Current revenues (I. Venituri curente)

0003 - Fiscal revenues (A. Venituri fiscale)

0004 - Income tax, profit tax and capital earnings (A1. Impozit pe venit, profit si castiguri din capital)

0005 - Income tax, profit tax and capital earnings from legal entities (A1.1 Impozit pe venit, profit si castiguri din capital de la persoane juridice)

0101 - Profit tax (Impozit pe profit)

0101.01 - Profit tax on companies (Impozit pe profit de la agentii economici)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

10. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

GUIDELINES:

Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.

Answer:

a. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

Source:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/anexanr1.pdf>

Comment:

At pages 1-7, all the individual sources of revenue are dis-aggregated and detailed, each having its unique code. One example of detailed "non-tax" revenues can be found at page 4:

2900 - Non-fiscal revenues (C. Venituri nefiscale)

3000 - Revenues from property (C1. Venituri din proprietate)

3001 - Revenues from property (Venituri din proprietate)

3001.01 - Revenues from the net profit of the autonomous service providers of the state/ state-owned service providers (Varsaminte din profitul net al regiilor autonome)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

11. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category;" that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.

Answer:

a. Yes, multi-year estimates of revenue are presented by category.

Source:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/anexanr1.pdf>

Comment:

The revenue estimates are present at pages 1-7 and provide information for FY-2, FY-1, FY, FY+1, FY+2, FY+3 for each category of revenue.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

12. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.

Answer:

a. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

Source:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/anexanr1.pdf>

Comment:

The revenue estimates are present at pages 1-7 and provide information for FY-2, FY-1, FY, FY+1, FY+2, FY+3 for each individual source of revenue accounting for all revenues.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

13. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 13 asks about three key estimates related to borrowing and debt that the budget should include:

- *the amount of net new borrowing required during the budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies no information on borrowing and debt is presented for the budget year.

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/Raportbuget2018.doc>

Comment:

A narrative discussion on the estimates related to the total debt burden is presented in Chapter 6 of the Report accompanying the EBP.

Total debt burden is presented in % of GDP- see pg. 14 for absolute GDP figures

Net new borrowing in the form of the 2018 deficit is also presented on pg. 14

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Comments: The EBP for FY 2018 contains in "Anexa 1" and "Anexa 2"(Annex 1, Annex 2) information regarding interest payments on the outstanding debt for the budget year ("TITLUL III DOBANZI"), the amount of net new borrowing required during the budget year (new debt is indicated as "TITLUL XVI IMPRUMUTURI" (Title XVI Loans); debt repayment is presented as "TITLUL XVII RAMBURSARI DE CREDITE" (Title XVII Loans repayments)).

Sources: <https://www.senat.ro/PAGINI/Buget/2018//Legea%20bugetului%20de%20stat.html>

<https://www.senat.ro/PAGINI/Buget/2018//Raport/Anexe/Anexa%20nr.1.pdf>

<https://www.senat.ro/PAGINI/Buget/2018//Raport/Anexe/Anexa%20nr.2.pdf> Also, estimates related to government borrowing and debt are presented in other supporting budget documentation such as: i) pages 13, 14, 20, 22-25, 75-83 of "Raport privind situația macroeconomică pe anul 2018 și proiecția acesteia pe anii 2019-2021" (Report on the macroeconomic situation for 2018 and its projection for 2019-2021)

(http://www.cdep.ro/pdfs/buget/2018/raport/Raport_buget_2018.pdf) ii) "STRATEGIA DE ADMINISTRARE A DATORIEI PUBLICE GUVERNAMENTALE 2018-2020" (Government public debt management strategy 2018-2020)

http://discutii.mfinante.ro/static/10/Mfp/buletin/executii/strategia2018_2020_28082018.pdf

http://discutii.mfinante.ro/static/10/Mfp/resurse/buletin_executii/strategia_2018_2020_engleza.pdf i) at the end of each month are published:

"Raport privind datoria publică" (Public debt Report); "Structura datoriei publice" (Structure of the public debt)

<http://www.mfinante.gov.ro/pagina.html?categoriebunuri=datoria-guvernamentalala,datoria-locala,creante-externe&pagina=domenii&menu=Trezorerie> ii) Treasury and public debt report <http://www.mfinante.gov.ro/pagina.html?categoriebunuri=government-securities,issuance-timeline,domestic-market-report,foreign-market,government-public-debt-management-strategy,rating-agencies&pagina=domenii&menu=Trezorerieeng>

Government Reviewer

Opinion:

Researcher Response

Agree with the peer reviewer if we consider additional documents quoted - as per previous instructions, we were supposed to use only the budget related documentations.

IBP Comment

The citations from the peer reviewer regarding interest payments on the outstanding debt for the budget year in Annex 1 and 2 are well received (the other files such as the Public debt Report and Structure of the Public Debt do not comprise part of the EBP package and cannot be evaluated for Q13). The response is revised from "b" to "a."

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

Answer:

The central government's total debt burden at the end of the budget year

The amount of net new borrowing required during the budget year

The interest payments on outstanding debt for the budget year

Source:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/Raportbuget2018.doc>

Comment:

A narrative discussion on the estimates related to the total debt burden is presented in Chapter 6 of the Report accompanying the EBP.

Total debt burden is presented in % of GDP- see pg. 14 for absolute GDP figures

Net new borrowing in the form of the 2018 deficit is also presented on pg. 14

Peer Reviewer

Opinion: Disagree

Suggested Answer: The amount of net new borrowing required during the budget year The central government's total debt burden at the end of the

budget year The interest payments on outstanding debt for the budget year

Government Reviewer

Opinion:

Researcher Response

agree as per Q13

IBP Comment

Per the IBP comment on question 13, the peer reviewer's comment is well received. All 3 estimates are presented in the EBP or its supporting documents.

14. "Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year?

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

GUIDELINES:

Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

Answer:

d. No, information related to composition of total debt outstanding is not presented.

Source:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/Raportbuget2018.doc>

Comment:

A narrative discussion on the estimates related to the total debt burden is presented in Chapter 6 of the Report accompanying the EBP. Other than this information, this kind of details are not present in the EBP documents. However, on the website of the MoF there is a dedicated section for public debt which is constantly updated.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.

Comments: The answer is "a" because detailed information on the composition of the total debt outstanding at the end of the budget year are presented in other supporting budget documentation such as: i) "Evoluția datoriei guvernamentale conform metodologiei UE aferenta perioadei 2010 - decembrie Y" (Evolution of government debt according to the EU methodology for the period 2010 - December Y); ii) "Structura datoriei publice" (Structure of the public debt); iii) "Raport privind datoria publică" (Public debt Report); iv) "Garanții de stat emise conform OUG nr.64/2007 privind datoria publică" (State guarantees issued in accordance with Law no. 64/2007 on public debt). Source:

http://www.mfinante.gov.ro/pagina.html;jsessionid=P40hLwJDshlxEkgf8oA_u8FvyYEBJashwa3gLTj.master:server31?categoriebunuri=datoria-guvernamentală,datoria-locală,creante-externe&pagina=domenii&menu=Trezorerie For example, detailed information on the composition of the total debt outstanding at the end of the budget year FY 2018 are indicated in: - "Evoluția datoriei guvernamentale conform metodologiei UE aferenta

perioadei 2010 - decembrie 2018" (Evolution of government debt according to the EU methodology for the period 2010 - December 2018)
<http://discutii.mfinante.ro/static/10/Mfp/buletin/executii/EvdatorieguconformUEromanadec2018.pdf> - "Structura datoriei publice la 31 decembrie 2018" (Structure of the public debt on 31 December 2018) <http://discutii.mfinante.ro/static/10/Mfp/buletin/executii/Structuradatorieipublice2000-2018decRo.pdf> - "Raport privind datoria publica la 31 decembrie 2018" (Public debt Report on 31 December 2018)
<http://discutii.mfinante.ro/static/10/Mfp/buletin/executii/Raportprivinddatoriapublicadec2018.pdf> - "Garanții de stat emise conform OUG nr.64/2007 privind datoria publică *) - decembrie 2018" (State guarantees issued in accordance with Law no. 64/2007 on public debt *) - December 2018) <http://discutii.mfinante.ro/static/10/Mfp/buletin/executii/Anexa17dec2018Ro.pdf>

Government Reviewer

Opinion:

Researcher Response

I agree with the peer reviewer, that is also something mentioned in my comments. However, in a previous discussion, I was told to include only budget documentations.

IBP Comment

As the files cited by the peer reviewer cannot be considered as supporting documents to the 2018 EBP package, the existing response of "d" is maintained.

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are presented in the Executive's Budget Proposal:

Answer:

None of the above

Source:

Comment:

A narrative discussion on the estimates related to the total debt burden is presented in Chapter 6 of the Report accompanying the EBP. Other than this information, this kind of details are not present in the EBP documents. However, on the website of the MoF there is a dedicated section for public debt which is constantly updated

(http://www.mfinante.gov.ro/pagina.html;jsessionid=hu4TG6aztZ7iNMCC0R_8f2hY_c2Sm2EODcxhXv6j.www1:server14?categoriebunuri=government-securities,issuance-timeline,domestic-market-report,foreign-market,government-public-debt-management-strategy,rating-agencies&pagina=domenii&menu=Trezorerieeng)

Peer Reviewer

Opinion: Disagree

Suggested Answer: The answer involves the following: - Interest rates on the debt referring to: i) the structure of public debt based on the type of interest rate (variable or fixed)(please see "Raport privind datoria publica la 31 decembrie 2018" (Public debt Report on 31 December 2018)); ii) interest rate risks presented as "Riscul de rată de dobândă" (please see "Raport privind datoria publica la 31 decembrie 2018" (Public debt Report on 31 December 2018)); iii) interest payments ("TITLUL III DOBANZI") in Annex 1 and Annex 2 of EBP. - Maturity profile of the debt (please see "Raport privind datoria publica la 31 decembrie 2018" (Public debt Report on 31 December 2018), - "Structura datoriei publice la 31 decembrie 2018" (Structure of the public debt on 31 December 2018)) - Whether the debt is domestic or external (please see "Evoluția datoriei guvernamentale conform metodologiei UE aferenta perioadei 2010 - decembrie 2018" (Evolution of government debt according to the EU methodology for the period 2010 - December 2018)) - Information beyond the core elements such as: i) structure of the guarantees; (please see "Garanții de stat emise conform OUG nr.64/2007 privind datoria publică *) - decembrie 2018" (State guarantees issued in accordance with Law no. 64/2007 on public debt *) - December 2018); ii) structure of the public debt based on creditors, instruments, currency (please see "Structura datoriei publice la 31 decembrie 2018" (Structure of the public debt on 31 December 2018), "Evoluția datoriei guvernamentale conform metodologiei UE aferenta perioadei 2010 - decembrie 2018" (Evolution of government debt according to the EU methodology for the period 2010 - December 2018)); iii) risks ("Raport privind datoria publica la 31 decembrie 2018" (Public debt Report on 31 December 2018)). Also, the EBP for FY 2018 contains in "Anexa 1" and "Anexa 2" (Annex 1, Annex 2) information regarding interest payments on debt ("TITLUL III DOBANZI"), domestic debt (new debt is indicated in "TITLUL XVI IMPRUMUTURI"; debt repayment is presented in "TITLUL XVII RAMBURSARI DE CREDITE"). Sources:
<http://discutii.mfinante.ro/static/10/Mfp/buletin/executii/Raportprivinddatoriapublicadec2018.pdf>
<http://discutii.mfinante.ro/static/10/Mfp/buletin/executii/Structuradatorieipublice2000-2018decRo.pdf>
<http://discutii.mfinante.ro/static/10/Mfp/buletin/executii/EvdatorieguconformUEromanadec2018.pdf>
<http://discutii.mfinante.ro/static/10/Mfp/buletin/executii/Anexa17dec2018Ro.pdf>
<https://www.senat.ro/PAGINI/Buget/2018//Legea%20bugetului%20de%20stat.html>
<https://www.senat.ro/PAGINI/Buget/2018//Raport/Anexe/Anexa%20nr.1.pdf>
<https://www.senat.ro/PAGINI/Buget/2018//Raport/Anexe/Anexa%20nr.2.pdf>

Government Reviewer

Opinion:

Researcher Response

I agree with the peer reviewer, that is also something mentioned in my comments. However, in a previous discussion, I was told to include only budget documentations.

IBP Comment

Per the IBP comment on Q14, the existing response of "None of the above" is maintained. In addition, the Annexes cited by the peer reviewer detail new domestic debt, rather than the shares of total outstanding debt that are domestic/external, and we are looking for interest rates on debt, rather than interest payments.

15. "Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based?

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)"

GUIDELINES:

Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

b. Yes, the core information is presented for the macroeconomic forecast.

Source:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/Raportbuget2018.doc>

Comment:

The report presented together with the EBP presents (pages 14-16) the core elements except for interest rates, as well as additional ones such as the unemployment, the contribution of each sector to the GDP growth etc.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for the macroeconomic forecast.

Comments: The researcher's comment is correct. Also, it is necessary to consider supporting budget documentations that provide information beyond the core elements for the macroeconomic forecast upon which the budget projections are based. These documents are for the FY 2018: i) "Proiecția principalilor indicatori economico – sociali în PROFIL TERITORIAL până în 2022" (Projection of the main economic and social indicators in TERRITORIAL PROFILE until 2022) Sources: http://www.cnp.ro/user/repository/prognoze/prognoza_profil_teritorial_toamna_2018.pdf http://www.cnp.ro/user/repository/prognoze/prognoza_profil_teritorial_mai_2018.pdf ii) "PROIECTIA PRINCIPALILOR INDICATORI MACROECONOMICI 2018 - 2022" (PROJECTION OF MAIN MACROECONOMIC INDICATORS 2018 - 2022 ") http://www.cnp.ro/user/repository/prognoze/prognoza_2018_2022_varianta_de_toamna_2018.pdf http://www.cnp.ro/user/repository/prognoze/prognoza_2018_2022_varianta_intermediara_de_vara_2018.pdf http://www.cnp.ro/user/repository/prognoze/prognoza_2018_2021_varianta_de_primavara_2018.pdf

Government Reviewer

Opinion:

Researcher Response

We seem to agree, the question is whether we should consider documents that are outside those included in the budget package.

IBP Comment

As the files cited by the peer reviewer cannot be considered as supporting documents to the 2018 EBP package, the existing response of "b" is maintained.

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:

Answer:

Nominal GDP level

Inflation rate

Real GDP growth

Information beyond the core elements (please specify)

Source:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/Raportbuget2018.doc>

Comment:

At pages 14-16 we can find the core information, as well as macroeconomic indicators such as exchange rates, unemployment, average income, GDP composition etc. The presentation of the data is followed by a narrative discussion on some policies accompanying/ generating these indicators.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

IBP Comment

To align with the researcher's response for Q15, the option "Interest rates" is de-selected from the response here.

16. "Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget?

(The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

GUIDELINES:

Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:

- inflation rate;
- real GDP growth; and
- interest rates.

A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?

As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements

is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/Raportbuget2018.doc>

Comment:

Pages 37-40 of the Report present a sensitivity analysis.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

IBP Comment

As the only applicable analysis contained in the pages cited by the researcher is the effect of different inflation and GDP growth rates on gross government debt and interest payments (see pp. 38-39), the response is revised from "a" to "c."

17. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Answer:

a. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

Source:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/Raportbuget2018.doc>

Comment:

Pages 10-23 of the Report present a narrative discussion on how the new policy proposals affect expenditures.

For example, at page 11, there are two major policy proposals related to the salaries for public sector employees (including vouchers and increasing the minimum wage to 1900 lei) and another related to the evolution of the public pensions (the value of the reference point increased to 1100 lei, a minimum pension of 640 lei, and taxation for pensions under 2000 lei). A reference to their financial impact is made which sends to chapter 4.4 of the same report, where the value of those expenditures is adapted to the new policies (post factum, it can be argued that the numbers were seriously under-evaluated).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

18. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

Answer:

a. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

Source:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/Raportbuget2018.doc>

Comment:

Pages 54-58 of the Report present estimates of the policy proposals that affect the revenues, along with a narrative discussion. It is to be noted though that the discussion and estimates correctness was sometimes debated by the Fiscal Council, that constantly underlined that the EBP is over-optimistic.

At pages 80-83, there is a more detailed discussion on the impact of the policies on the revenues. For example, at page 81, the policy related to two new policies on social contributions is estimated to increase by 1.6% of the GDP ("Încasările din contribuții de asigurări sociale în anul 2018 sunt estimate să crească cu 1,6pp din PIB față de anul 2017, fiind influențate în principal de prevederile Ordonanței de Urgență a Guvernului nr.79/2017 și Ordonanței de Urgență a Guvernului nr.82/2017")

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

19. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

Answer:

a. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/anexanr1.pdf>

Comment:

The EBP has three major annexes - annex 1 in which the major chapters detailing revenues & expenditure on functional and economic classification; annex 2 in which the information goes into more detail, both for the economic and functional classification; annex 3, in which the administrative classification is applied, with expenditure being detailed for each main credit release authority (ministry or agency).

In all these documents, expenditure is presented for BY-2 and BY-1.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

20. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

GUIDELINES:

Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable détaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

a. Yes, programs accounting for all expenditures are presented for BY-1.

Source:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/Anexa3proiectbuget2018.rar>

Comment:

The EBP has three major annexes - annex 1 in which the major chapters detailing revenues & expenditure on functional and economic classification; annex 2 in which the information goes into more detail, both for the economic and functional classification; annex 3, in which the administrative classification is applied, with expenditure being detailed for each main credit release authority (ministry or agency).

In all these documents, expenditure is presented for BY-2 and BY-1, including for the programs presented for line ministries (i.e. for the Ministry of Transportation, please see page 36).

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion:

21. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

GUIDELINES:

Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.

Answer:

a. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

Source:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/anexanr2.pdf>

Comment:

The EBP has three major annexes - annex 1 in which the major chapters detailing revenues & expenditure on functional and economic classification; annex 2 in which the information goes into more detail, both for the economic and functional classification; annex 3, in which the administrative classification is applied, with expenditure being detailed for each main credit release authority (ministry or agency).

In all these documents, expenditure is presented for BY-2 and BY-1. Final figures ("Realizari") are presented for BY-2 and preliminary execution ("Executie preliminata") for BY-1.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

22. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications

Answer:

a. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

Overall figures: <http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/anexanr2.pdf>

Administrative classification:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/Anexa3proiectbuget2018.rar>

Comment:

The EBP has three major annexes - annex 1 in which the major chapters detailing revenues & expenditure on functional and economic classification; annex 2 in which the information goes into more detail, both for the economic and functional classification; annex 3, in which the administrative

classification is applied, with expenditure being detailed for each main credit release authority (ministry or agency).

In all these documents, expenditure is presented for BY-2 and BY-1.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

Answer:

Administrative classification
Economic classification
Functional classification

Source:

Overall figures: <http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/anexanr2.pdf>

Administrative classification:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/Anexa3proiectbuget2018.rar>

Comment:

The EBP has three major annexes - annex 1 in which the major chapters detailing revenues & expenditure on functional and economic classification; annex 2 in which the information goes into more detail, both for the economic and functional classification; annex 3, in which the administrative classification is applied, with expenditure being detailed for each main credit release authority (ministry or agency).

In all these documents, expenditure is presented for BY-2 and BY-1, including for the administrative, economic, and functional classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

23. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable détaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

- a. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

Source:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/Anexa3proiectbuget2018.rar>

Comment:

The EBP has three major annexes - annex 1 in which the major chapters detailing revenues & expenditure on functional and economic classification; annex 2 in which the information goes into more detail, both for the economic and functional classification; annex 3, in which the administrative classification is applied, with expenditure being detailed for each main credit release authority (ministry or agency).

In all these documents, expenditure is presented for BY-2 and BY-1, including for the programs presented for line ministries (i.e for the Ministry of Transportation, please see page 36).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

24. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

GUIDELINES:

Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

Answer:

- a. Two years prior to the budget year (BY-2).

Source:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/anexanr2.pdf>

Comment:

For BY-2 the actual outcomes are reflected ("Realizari"), for BY-1 preliminary execution figures are presented ("Executie preliminata").

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

25. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

- a. Yes, revenue estimates for BY-1 are presented by category.

Source:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/anexanr1.pdf>

Comment:

The EBP has three major annexes - annex 1 in which the major chapters detailing revenues & expenditure on functional and economic classification; annex 2 in which the information goes into more detail, both for the economic and functional classification; annex 3, in which the administrative classification is applied, with expenditure being detailed for each main credit release authority (ministry or agency)

In all these documents, revenue for each category is presented for BY-2 and BY-1, including for tax and non-tax as well as other revenue.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

26. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

- a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

Source:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/anexanr1.pdf>

Comment:

The EBP has three major annexes - annex 1 in which the major chapters detailing revenues & expenditure on functional and economic classification; annex 2 in which the information goes into more detail, both for the economic and functional classification; annex 3, in which the administrative classification is applied, with expenditure being detailed for each main credit release authority (ministry or agency)

In all these documents, revenue for each category is presented for BY-2 and BY-1, including for individual sources of revenue. Please see the level of detail at the corresponding question. The details are presented for each source of revenue.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

27. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

- a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

Source:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/anexanr1.pdf>

Comment:
Preliminary figures are presented for BY-1 (updated but not final budget execution for the previous year).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

28. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

GUIDELINES:
Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:
a. Yes, revenue estimates for BY-2 and prior years are presented by category.

Source:
<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/anexanr1.pdf>

Comment:
The EBP has three major annexes - annex 1 in which the major chapters detailing revenues & expenditure on functional and economic classification; annex 2 in which the information goes into more detail, both for the economic and functional classification; annex 3, in which the administrative classification is applied, with expenditure being detailed for each main credit release authority (ministry or agency)

In all these documents, revenue for each category is presented for BY-2 and BY-1, including for specific categories of revenue. Please see the level of detail at the corresponding question. The details are presented for each category of revenue.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

29. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

GUIDELINES:
Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:
a. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

Source:
<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/anexanr1.pdf>

Comment:
The EBP has three major annexes - annex 1 in which the major chapters detailing revenues & expenditure on functional and economic classification; annex 2 in which the information goes into more detail, both for the economic and functional classification; annex 3, in which the administrative classification is applied, with expenditure being detailed for each main credit release authority (ministry or agency)
In all these documents, revenue for each category is presented for BY-2 and BY-1, including for individual sources of revenue. Please see the level of detail at the corresponding question. The details are presented for each source of revenue.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

30. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/anexanr1.pdf>

Comment:

The EBP has three major annexes - annex 1 in which the major chapters detailing revenues & expenditure on functional and economic classification; annex 2 in which the information goes into more detail, both for the economic and functional classification; annex 3, in which the administrative classification is applied, with expenditure being detailed for each main credit release authority (ministry or agency).

In all these documents, revenue for each category is presented for BY-2 and BY-1, including for individual sources of revenue. Please see the level of detail at the corresponding question. The details are presented for each source of revenue.

Revenues for FY 2016 are actual ("Realizari")

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

GUIDELINES:

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- *total debt outstanding at the end of BY-1;*
- *amount of net new borrowing required during BY-1;*
- *interest payments on the debt;*
- *interest rates on the debt instruments;*
- *maturity profile of the debt; and*
- *whether it is domestic or external debt.*

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether

the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/Raportbuget2018.doc>

Comment:

The narrative discussion presents total debt outstanding (as % of GDP) and the interest rates on the debt instruments for the internal and external market (page 76 of the Report).

Note: see pg. 14 for absolute GDP figures.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for government debt.

Comments: Detailed information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1) are presented in "Raport privind datoria publică" (Report on public debt), "Structura datoriei publice" (Structure of public debt), "Strategia de administrare a datoriei publice guvernamentale 2018-2020" (Strategy for government debt management 2018-2020) Sources:
<http://www.mfinante.gov.ro/pagina.html?categoriebunuri=datoria-guvernamentală,datoria-locală,creante-externe&pagina=domenii&menu=Trezorerie>
<http://www.mfinante.gov.ro/pagina.html?categoriebunuri=strategia-privind-administrarea-datoriei-publice-guvernamentale&pagina=domenii&menu=Trezorerie>

Government Reviewer

Opinion:

Researcher Response

As per previous comments - we only took into consideration the budget documentation.

32. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

GUIDELINES:

Question 32 asks for which year the actual outcome for debt is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/Raportbuget2018.doc>

Comment:

Total debt outstanding as a % of GDP for 2016 is found on page 5.

Absolute GDP for 2016 can be found on the bottom of page 42.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"

GUIDELINES:

Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:

- *a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and*
- *estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)*

In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.

The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.

For more information about extra-budgetary funds, see the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.

Answer:
c. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

Source:
<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/anexanr12.pdf>
http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBASS2018/anexeproiectLegeBASS2018_29112017.pdf

Comment:
Detailed information is presented for the National Health Insurance Fund (<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/anexanr12.pdf>) and for the National Social Insurance Fund (http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBASS2018/anexeproiectLegeBASS2018_29112017.pdf). However, some extra-budgetary funds are not presented, such as the ones related to the State-owned enterprises.

Peer Reviewer
Opinion: Agree

Government Reviewer

Opinion:

34. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

GUIDELINES:

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018): <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>. For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

Answer:

a. Yes, central government finances are presented on a consolidated basis.

Source:

<http://www.mfinante.gov.ro/pagina.html?categoriebunuri=legea-bugetului-de-stat-pe-anul-2018,repartizare-pe-trimestre-buget-2018&pagina=domenii&menu=Buget>

Comment:

The EBP and the EB are not presenting central government finances on a detailed consolidated basis (i.e. the Social Insurance Budget comprising pensions and the State Budget are separate documents). However, in the report accompanying the budget, at page 80 and 83, there are the rough numbers for the major categories of revenue and expenditure.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

35. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

GUIDELINES:

Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.

Answer:

b. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

Source:

http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/PROIECTLEGEbugetdestat2018_29112017.docx
<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/anexanr2.pdf>

Comment:

Some intergovernmental transfers are presented - for some, there is a short narrative discussion, but not for all of them (i.e. the funds within the National Local Development Program are presented as a bulk even though these are transfers to the local governments; similarly, the transfers from the Ministry of Health to local authorities are not detailed). For example, if we look at the National Local Development Program, we can find it at page 12 (Programul National de Dezvoltare Locala) with no details whatsoever.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

Comments: Estimates of all intergovernmental transfers are presented, along with a narrative discussion, in EBP as "titlul 51 „Transferuri între unități ale administrației publice”" (title 51 Transfers between public administration units) and "titlul 55 „Alte transferuri”" (title 55 Other transfers). Details can be found at pages 13, 14, 19, 20, 26-29, 32, 33 of EBP for FY 2018

(http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/PROIECTLEGEbugetdestat2018_29112017.docx).

Data for BY-2, BY-1, BY, BY+1, BY+2, BY+3 are indicated in "Anexa 1" (Annex 1) and "Anexa 2" (Annex 2) of the EBP as "TITLUL VI TRANSFERURI INTRE UNITATI ALE ADMINISTRATIEI PUBLICE" (TITLE VI TRANSFERS BETWEEN PUBLIC ADMINISTRATION UNITS) and "TITLUL VII ALTE TRANSFERURI" (TITLE VII OTHER TRANSFERS). Sources:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/anexanr1.pdf>

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/anexanr2.pdf>

Government Reviewer

Opinion:

Researcher Response

Probably b meets both perspectives - for the reasons and examples stated in the comments, I disagree with an a. The reason for choosing c was that, even though the estimates are presented, a narrative discussion is included for some transfers, but not all of them.

IBP Comment

IBP is in agreement with the researcher's "Response to Review," the response is updated from "c" to "b."

36. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

GUIDELINES:

Question 36 asks about “alternative displays” of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, “How Transparent are Governments When it Comes to Their Budget’s Impact on Poverty and Inequality?” (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- *Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).*
- *The UK’s 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf)*
- *South Africa’s 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6,*

<http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>.

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

Answer:

d. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

Source:

http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&idp=16739

Comment:

The EBP does not present alternative displays of expenditure. The report accompanying the budget is discussing some policies of the government for the next years, but not in a way that describes the financial impact of policies on different groups of citizens.

In the source document, all the information of the EBP sent to the legislature is available, as registered at the Parliament, and no such information can be found in any of the documents.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.

Comments: PBS presents a narrative description of alternative displays of expenditures by age to illustrate the financial impact of policies on different groups of citizens. For example, information on pages 40-42 of the "Raport privind situația macroeconomică pe anul 2018 și proiecția acesteia pe anii 2019-2021" (Report on the macroeconomic situation for 2018 and its projection for 2019-2021) (http://www.cdep.ro/pdfs/budget/2018/report/Raport_budget_2018.pdf).

Government Reviewer

Opinion:

Researcher Response

Disagree with the peer reviewer. The discussion at pages 40-42 is about how will the demography impact the expenditure for pensions, it is not about the financial impact of policies.

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

None of the above

Source:

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: Policy impacts based on age

Comments: Also, policy impact is presented in PBS from the point of view of governmental expenditure and revenue, budget balance. Also, it is considered the impact from macroeconomic perspectives.

Government Reviewer

Opinion:

Researcher Response

As per previous comment, the discussion there is not related to the impact of fiscal policies based on age and no alternative display of expenditure is presented.

37. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

GUIDELINES:

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.

Answer:

b. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

Source:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/anexanr2.pdf>

Comment:

For example, at page 27 we can find the transfers to public company that manages the railway infrastructure for some specific scope (documentation for some terrains) but no narrative discussion on this is present.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

Comments: All transfers to public corporations are presented, along with a narrative discussion, in EBP as "subvenții de la bugetul de stat" (subsidies from the state budget)

(http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/PROIECTLEGEBugetdestat2018_29112017.docx).

Data for BY-2, BY-1, BY, BY+1, BY+2, BY+3 are indicated in "Anexa 1" (Annex 1), "Anexa 2" (Annex 2) and "Anexa 3" (Annex 3) of the EBP as "TITLUL IV SUBVENTII" (TITLE IV SUBSIDIES). Sources:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/anexanr1.pdf>

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/anexanr2.pdf>

<https://www.senat.ro/PAGINI/Buget/2018//anexa3.html>

Government Reviewer

Opinion:

Researcher Response

Disagree with the peer reviewer. The narrative discussion in EBP (page 72) is related to a part of the subsidies for local authorities and not for public corporations.

38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

GUIDELINES:

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that

violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

Answer:

d. No, information related to quasi-fiscal activities is not presented.

Source:

http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&idp=16739

Comment:

No such information is available in the EBP or supporting documents. This issue has been a long-standing one, included in some IMF evaluations as well (<https://www.imf.org/external/pubs/ft/scr/2015/cr1567.pdf>)

For FY 2018, the report that accompanies the EBP only provides information (pages 43-44) related to the risks associated to SoEs and the information is related to FY2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

Researcher Response

Additional information: The law in itself (for approving the EBP) mentions two SoEs (articles 34 and 41) but only with regards to a limited amount of funds allocated for those companies. In my opinion, this is too little to justify a "c" because that would mean that it excludes either some core element OR some quasi-fiscal activities. The information provided for FY 2018 excludes both some core elements AND some quasi-fiscal activities.

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

GUIDELINES:

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- A listing of the financial assets; and
- An estimate of their value.

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but

additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.

Answer:

c. Yes, information is presented, but it excludes some core elements or some financial assets.

Source:

http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&idp=16739

Comment:

No such information is available in the EBP or supporting documents. Some information, including core elements, is sometimes published, but not in the context of the budget.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for all financial assets.

Comments: EBP presents an estimate of value and some descriptive details of the financial assets held by the government ("titlul 72 „Active financiare" (title 72 "Financial assets"))) Data ("TITLUL XIV ACTIVE FINANCIARE" (TITLE XIV FINANCIAL ASSETS)) are for BY-2, BY-1, BY, BY+1, BY+2, and BY+3 that can be found in "Anexa 1" (Annex 1), "Anexa 2" (Annex 2), "Anexa 3" (Annex 3). Sources:

http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/PROIECTLEGEbugetdestat2018_29112017.docx

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/anexanr1.pdf>

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/anexanr2.pdf>

<https://www.senat.ro/PAGINI/Budget/2018//anexa3.html>

Government Reviewer

Opinion:

Researcher Response

Disagree with the peer reviewer - there is no listing of the financial assets and the title "active financiare" does not describe the value of the financial assets, but the expenditure related to them. For example, for the MoF, were such expenditure occurred recently, that is budget line where the state contribution to the social capital of a partially owned bank is included. EBP presents a narrative discussion only in a footnote related to the methodology to assess debt.

IBP Comment

Page 75 of the report accompanying the EBP contains a footnote listing liquid financial assets held by the government, but without values attached. The response is revised from "d" to "c."

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

GUIDELINES:

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.

Answer:

c. Yes, information is presented, but it excludes some nonfinancial assets.

Source:
http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&idp=16739

Comment:
Some information (under "Active Nefinanciare") is available in the EBP or supporting documents (Annexes 1-3) but core information (including a list) is missing.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for all nonfinancial assets.

Comments: EBP presents an estimate of value and some descriptive details of the financial assets held by the government ("titlul 71 „Active nefinanciare" (title 71 "Nonfinancial assets")). Data ("TITLUL XIII ACTIVE NEFINANCIARE" (TITLE XIII NONFINANCIAL ASSETS)) are for BY-2, BY-1, BY, BY+1, BY+2, and BY+3 that can be found in "Anexa 1" (Annex 1), "Anexa 2" (Annex 2), "Anexa 3" (Annex 3). Sources:
http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/PROJECTLEGEbugetdestat2018_29112017.docx
<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/anexanr1.pdf>
<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/anexanr2.pdf>
<https://www.senat.ro/PAGINI/Buget/2018//anexa3.html>

Government Reviewer

Opinion:

Researcher Response

According to the methodology, "the core information is a listing of nonfinancial assets, grouped by the type (or category) of asset". No such listing exists in any of the documents. As for the budget line "active nefinanciare", that does not include an estimate of the value of the nonfinancial assets, but the expenditure for that particular purpose.

IBP Comment

Per the researcher's "Response to Review," the existing response of "c" is maintained.

41. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

GUIDELINES:

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:
d. No, estimates of expenditure arrears are not presented.

Source:
http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&idp=16739

Comment:

No such information is provided in the EBP or supporting documents. However, this information is available during the budget execution and published on a monthly basis: <http://www.mfinante.ro/pagina.html?pagina=bulletin&categoriebunuri=executie-bugetara,rapoarte-trimestriale,rapoarte-semestriale,rapoarte-anuale,arieratele-bugetului-general-consolidat&tab=5>

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.

Comments: Narrative discussion of expenditure arrears are presented in EBP as "plășilor restante". Data for expenditure arrears are indicated in the following supporting budget documentation (monthly documents): i) "Arierate ale bugetului general consolidat" (Arrears of the general consolidated budget) ii) "Situăția plășilor restante mai mari de 90 de zile înregistrate la nivelul bugetului general al unitășilor/subdiviziunilor administrativ-teritoriale la data de ..." (The situation of arrears exceeding 90 days registered at the level of the general budget of the administrative-territorial units / subdivisions on the date of ...) Source: <http://www.mfinante.gov.ro/pagina.html?categoriebunuri=executie-bugetara,rapoarte-trimestriale,rapoarte-semestriale,rapoarte-anuale,arieratele-bugetului-general-consolidat&pagina=domenii&menu=Buget&tab=5>

Government Reviewer

Opinion:

Researcher Response

Disagree with the first evaluation - EBP present the amounts allocated to some expenditure arrears (so what is budgeted for the FY, not their value, nor their type). As for the information provided in other documents on the website of the MoF, I agree with the peer reviewer, this is also something mentioned in the comments. However, during previous discussion, we were told that we should only consider the budget documentation.

IBP Comment

IBP is in agreement with the researcher's comment. The mentions of "plășilor restante" in the EBP cited by the peer reviewer can be found on page 44, but refer to FY 2016 rather than 2018. The existing response of "d" is maintained.

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

GUIDELINES:

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- *a statement of purpose or policy rationale for each contingent liability;*
- *the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and*
- *the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).*

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.

Answer:

d. No, information related to contingent liabilities is not presented.

Source:

Comment:

The EBP does not contain a complete overview of none of the core elements. A discussion about contingent liabilities is briefly present in the Report accompanying the EBP but it does not contain complete information for any of the core elements (pages 42-43 <http://www.cdep.ro/proiecte/2017/500/60/7/Raport%20buget%202018.pdf>)

Peer Reviewer

Opinion: Disagree

Suggested Answer:

- b. Yes, the core information is presented for all contingent liabilities.

Comments: Core information is presented for all contingent liabilities in the following supporting budget documentation (monthly documents): i) "Garanții de stat emise conform OUG nr.64/2007 privind datoria publică" (State guarantees issued in accordance with Law no. 64/2007 on public debt) ii) "Raportul privind datoria publică" (Report on public debt) iii) "Structura datoriei publice" (Structure of the public debt) Source: <http://www.mfinante.gov.ro/pagina.html?categoriebunuri=datoria-guvernamentalala,datoria-locala,creante-externe&pagina=domenii&menu=Trezorerie>

Government Reviewer

Opinion:

Researcher Response

I agree with the peer reviewer, however, we only considered the budget pack, not other additional documents published by MoF, as per previous instructions.

43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

GUIDELINES:

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- *Projections that cover a period of at least 10 years.*
- *The macroeconomic and demographic assumptions used in making the projections.*
- *A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.*

The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/Raportbuget2018.doc>

Comment:

A narrative discussion is presented at pages 40-42, but some core elements are not included (the discussion is focused only on demographics and specifically on the pensions system).

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

Comments: Projections that assess the government's future liabilities and the sustainability of its finances over the longer term are presented in: i) PBS. For the FY 2018, a narrative discussion is detailed in chapter 3 "Evoluții macroeconomice și bugetare" (Macroeconomic and budgetary evolutions) and chapter 7 "Perspective bugetare pentru perioada 2019-2021" (Budgetary perspectives for 2019-2021) from the "Raport privind situația macroeconomică pe anul 2018 și proiecția acesteia pe anii 2019-2021" ("Report on the macroeconomic situation for 2018 and its projection for 2019-2021") (<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/Raportbuget2018.doc>). Also, "Fiscal and budgetary strategy for the period of 2019-2021" presents useful information in this regard (<http://www.mfinante.ro/pagina.html?categoriebunuri=2019-2021,arhiva&pagina=domenii&menu=Buget>) ii) supporting budget documentation of the National Commission for Strategy and Prognosis (<http://www.cnp.ro/ro/prognoze>)

Government Reviewer

Opinion:

Researcher Response

Disagree with the peer reviewer: i. PBS - in the methodological note it is specified that the projections should cover at least 10 years; Chapters 3 and 7 only cover the medium term (2018-2021) ii. We only considered the documents in the budget package.

IBP Comment

Per the researcher's "Response to Review," the existing response of "c" is maintained.

44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?

GUIDELINES:

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

Answer:

c. Yes, estimates of some but not all sources of donor assistance are presented.

Source:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/Raportbuget2018.doc>

Comment:

Romania is an EU member state and receives European funds under the cohesion policy, which are discussed in section 7.2. See pages 85-115.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

GUIDELINES:

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.

Answer:

c. Yes, information is presented, but it excludes some core elements or some tax expenditures.

Source:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/Raportbuget2018.doc>

Comment:

The Report presents a discussion and overview on the main tax expenditures at pages 48-49.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

GUIDELINES:

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

Answer:

e. Not applicable/other (please comment).

Source:

Comment:

According to the Romanian legislation (Law 500/2002) no revenues (besides donations and sponsorship) can be earmarked, even though some of taxes were "branded" as generating earmarked revenue.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

47. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

a. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

Source:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/Raportbuget2018.doc>

Comment:

The Report presents a narrative discussion and the policy goals at pages 54 - 60.

See also pp. 65-76

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

48. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are

completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

a. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

Source:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/Raportbuget2018.doc>

Comment:

Chapter 7 of the Report (pages 80-85) is dedicated to the medium term policy (BY+3).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

49. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

GUIDELINES:

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

Answer:

c. Yes, nonfinancial data on inputs are presented for some programs and/or some administrative units (or functions).

Source:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/Anexa3proiectbuget2018.rar>

Comment:

For some of the line ministries or agencies, we can find detailed information related to non-financial data. For others, no such information is

available. Some relevant examples can be found in the documents provided by the same institution, such as the Ministry of Transportation (Ministerul Transporturilor). At pages 592-595, we can find a detailed presentation for a program that covers both financial and non-financial data. For other projects, such as the one at pages 793-794, the only data available is related to the indicators approved at the beginning of the project, while the financial indicators are detailed and updated.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

50. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

GUIDELINES:

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:

c. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).

Source:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/Anexa3proiectbuget2018.rar>

Comment:

For some of the line ministries or agencies, we can find detailed information related to non-financial data. For others, no such information is available. Some relevant examples can be found in the documents provided by the same institution, such as the Ministry of Transportation (Ministerul Transporturilor). At pages 592-595, we can find a detailed presentation for a program that covers both financial and non-financial data. For other projects, such as the one at pages 793-794, the only data available is related to the indicators approved at the beginning of the project, while the financial indicators are detailed and updated.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

51. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

GUIDELINES:

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:

c. Yes, performance targets are assigned to some nonfinancial data on results.

Source:

<http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/Anexa3proiectbuget2018.rar>

Comment:

For some of the line ministries or agencies, we can find detailed information related to non-financial data. For others, no such information is available. Some relevant examples can be found in the documents provided by the same institution, such as the Ministry of Transportation (Ministerul Transporturilor). At pages 592-595, we can find a detailed presentation for a program that covers both financial and non-financial data, as well as performance indicators. For other projects, such as the one at pages 793-794, the only data available is related to the indicators approved at the beginning of the project, while the financial indicators are detailed and updated.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

52. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

GUIDELINES:

Question 52 asks whether the budget highlights policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. (http://www.finance.gov.pk/budget/mtbf_2018_21.pdf and http://www.finance.gov.pk/survey_1718.html).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

c. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

Source:

http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&idp=16739

Comment:

No such information is available in the EBP or the supporting documents. Some policies (including some related to poor social categories) are sometimes present in the Report accompanying the EBP. However, this is not a rule and estimates are rarely present.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion:

IBP Comment

In light of the information contained in the Annex for the Ministry of Labor and Social Justice (see file "Ministerul Muncii si Justitiei Sociale.pdf" in the "anexan3" folder found at the link cited by the researcher), the response has been revised from "d" to "c." For additional details, see the "Fisa Programului" section on pp. 257-267 of "Ministerul Muncii si Justitiei Sociale.pdf."

53. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

GUIDELINES:

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

Answer:

d. No, a timetable is not issued to the public.

Source:

<http://legislatie.just.ro/Public/DetaliiDocument/37954>

Comment:

In Law 500/2002 on public finance there is a rather strict general calendar for the entire budgetary cycle. However, that calendar is rarely respected (the most recent and relevant example is related to the EBP for FY 2019 which was supposed to be sent to the legislature before November 15, 2018 and it was sent to them February 9, 2019). No annual timetable detailing the general rule for that particular fiscal year is made available for the public.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

GUIDELINES:

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

d. No, information related to the macroeconomic forecast is not presented.

Source:

http://discutii.mfinante.ro/static/10/Mfp/transparenta/SFB2018_2020_29nov2017.pdf

Comment:

For FY 2018, the PBS was published late as it was released together with the EBP on 29 November 2017.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for the macroeconomic forecast.

Comments: PBS contains information beyond the core elements for the macroeconomic forecast. The PBS for FY 2018 is represented by "Raport privind situația macroeconomică pe anul 2018 și proiecția acesteia pe anii 2019-2021" (Report on the macroeconomic situation for 2018 and its projection for 2019-2021) available at http://www.cdep.ro/pdfs/budget/2018/raport/Raport_budget_2018.pdf On pages 14-15, and 32-35 are indicated information on the macroeconomic forecast upon which the budget projections for BY 2018 are based.

Government Reviewer

Opinion:

IBP Comment

Per the response and comments to question PBS-2, the 2018 Pre-Budget Statement is considered to be published late. According to the survey guidelines, the existing response of "d" is maintained.

55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

GUIDELINES:

Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of expenditure policies and priorities; and
- an estimate of total expenditures.

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.

Answer:

d. No, information related to the government's expenditure policies and priorities is not presented.

Source:

http://discutii.mfinante.ro/static/10/Mfp/transparenta/SFB2018_2020_29nov2017.pdf

Comment:

For FY 2018, the PBS was published late as it was released together with the EBP on 29 November 2017.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.

Comments: "Raport privind situația macroeconomică pe anul 2018 și proiecția acesteia pe anii 2019-2021" (Report on the macroeconomic situation for 2018 and its projection for 2019-2021) contains information beyond the core elements for the government's expenditure policies and priorities.

These are presented on pages 9-12, 15-19, 21-23, 59-60, 79-80, 82-83. Source: http://www.cdep.ro/pdfs/budget/2018/raport/Raport_budget_2018.pdf

Government Reviewer

Opinion:

IBP Comment

Per the response and comments to question PBS-2, the 2018 Pre-Budget Statement is considered to be published late. According to the survey guidelines, the existing response of "d" is maintained.

56. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

GUIDELINES:

Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- *a discussion of revenue policies and priorities; and*
- *an estimate of total revenue.*

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

Answer:

d. No, information related to the government's revenue policies and priorities is not presented.

Source:

http://discutii.mfinante.ro/static/10/Mfp/transparenta/SFB2018_2020_29nov2017.pdf

Comment:

For FY 2018, the PBS was published late as it was released together with the EBP on 29 November 2017.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.

Comments: "Raport privind situația macroeconomică pe anul 2018 și proiecția acesteia pe anii 2019-2021" (Report on the macroeconomic situation for 2018 and its projection for 2019-2021) contains information beyond the core elements for the government's revenue policies and priorities.

These are presented on pages 9-13, 16, 21, 49-59, 61-69. Source: http://www.cdep.ro/pdfs/budget/2018/raport/Raport_budget_2018.pdf

Government Reviewer

Opinion:

IBP Comment

Per the response and comments to question PBS-2, the 2018 Pre-Budget Statement is considered to be published late. According to the survey guidelines, the existing response of "d" is maintained.

57. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

- *the amount of net new borrowing needed in the upcoming budget year;*
- *the central government's total debt burden at the end of the upcoming budget year; and*
- *the interest payments on the outstanding debt for the upcoming budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.

Answer:

d. No, none of the three estimates related to government borrowing and debt are not presented.

Source:

http://discutii.mfinante.ro/static/10/Mfp/transparenta/SFB2018_2020_29nov2017.pdf

Comment:

For FY 2018, the PBS was published late as it was released together with the EBP on 29 November 2017.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Comments: Chapter 6 of the PBS for FY 2018 ("Datoria publică și finanțarea deficitului bugetar" (Public debt and financing the budget deficit)) presents details regarding the public debt (pages 75-79). Source: http://www.cdep.ro/pdfs/buget/2018/raport/Raport_buget_2018.pdf

Government Reviewer

Opinion:

IBP Comment

Per the response and comments to question PBS-2, the 2018 Pre-Budget Statement is considered to be published late. According to the survey guidelines, the existing response of "d" is maintained.

58. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

Answer:
b. No, multi-year expenditure estimates are not presented.

Source:
http://discutii.mfinante.ro/static/10/Mfp/transparenta/SFB2018_2020_29nov2017.pdf

Comment:
For FY 2018, the PBS was published late as it was released together with the EBP on 29 November 2017.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, multi-year expenditure estimates are presented.

Comments: On pages 80 and 83 of the PBS for FY 2018 are indicated multi-year expenditure estimates (BY, BY+1, BY+2, BY+3). Source:
http://www.cdep.ro/pdfs/budget/2018/raport/Raport_budget_2018.pdf

Government Reviewer

Opinion:

IBP Comment

Per the response and comments to question PBS-2, the 2018 Pre-Budget Statement is considered to be published late. According to the survey guidelines, the existing response of "b" is maintained.

59. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.

Answer:
a. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:
http://discutii.mfinante.ro/static/10/Mfp/budget2018/Legeanr2_2018abudgetuluidestat.pdf

see legislature's site for individual files: http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?idp=16739

Comment:

The Law on the Enacted Budget has three main annexes (similar to the EBP) which comprise all the three classifications - functional and economic (Annexes 1-2) and administrative (Annex 3 details the expenditure for each ministry/ agency acting as a main credit release authority, including additional economic and functional descriptions within each administrative unit).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:

Administrative classification
Economic classification
Functional classification

Source:

http://discutii.mfinante.ro/static/10/Mfp/buget2018/Legeanr2_2018abugetuluidestat.pdf

Comment:

The Law on the Enacted Budget has three main annexes (similar to the EBP) which comprise all the three classifications - economic and functional (Annexes 1-2) and administrative (Annex 3 details the expenditure for each ministry/ agency acting as a main credit release authority, including additional economic and functional descriptions within each administrative unit).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

60. Does the Enacted Budget present expenditure estimates for individual programs?

GUIDELINES:

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

Answer:

a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

Source:

<http://www.mfinante.gov.ro/pagina.html?categoriebunuri=legea-bugetului-de-stat-pe-anul-2018,repartizare-pe-trimestre-buget-2018&pagina=domenii&menu=Buget&tab=1>

Comment:

Similar to the EBP. At the end of each budget for every administrative unit (see the source above), a list of programs and their sources of funding is present. However, if we compare the level of details and the accounted percentage of programs in the total budget of the institutions, we can notice that not all expenditure are presented.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

Comments: Annex 3 of the EB ("Anexa 3 - Bugetele ordonatorilor principali de credite" (Annex 3 - The budgets of the main credit authorizing officers)) presents estimates for programs accounting for all expenditures. Source: <http://www.mfinante.gov.ro/pagina.html?categoriebunuri=legea-bugetului-de-stat-pe-anul-2018,repartizare-pe-trimestre-buget-2018&pagina=domenii&menu=Buget>

Government Reviewer

Opinion:

Researcher Response

I can agree with the peer reviewer, but I have some doubts. For example, the Ministry of Transportation provides a very detailed accounting of their programs. At the same time, the Ministry of Agriculture, which has a significant budget allocation, includes more than 92% of its budget in a single program which basically includes everything (in my opinion, this just checking the boxes for a standard which seems to be respected by other institutions).

IBP Comment

The peer reviewer's comment is well received. To maintain consistency across survey countries, the response is revised from "b" to "a."

61. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

GUIDELINES:

Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category"—that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Enacted Budget must present revenue estimates classified by category.

Answer:

a. Yes, the Enacted Budget presents revenue estimates by category.

Source:

http://discutii.mfinante.ro/static/10/Mfp/buget2018/Legeanr2_2018abugetuluidestat.pdf

Comment:

Similar to EBP. The revenue estimates are present at pages 14-18 (1-7 of Annex 1 to the law) and provide information for FY, FY+1, FY+2, FY+3 for each category of revenue (tax and non-tax).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

62. Does the Enacted Budget present individual sources of revenue?

GUIDELINES:

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.

Answer:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Source:

http://discutii.mfinante.ro/static/10/Mfp/buget2018/Legeanr2_2018abugetuluidestat.pdf

Comment:

Similar to EBP. Annex 1 to the Law on the enacted budget presents all individual sources of revenues. At pages 1-7 of Annex 1 (14-18 from the law), all the individual sources of revenue are dis-aggregated and detailed, each having its unique code.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion:

63. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 63 asks about three key estimates related to borrowing and debt:

- *the amount of net new borrowing required during the budget year;*
- *the total debt outstanding at the end of the budget year;*
- *the interest payments on the outstanding debt for the budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

http://discutii.mfinante.ro/static/10/Mfp/buget2018/Legeanr2_2018abugetuluidestat.pdf

Comment:

The information is not available in the Enacted budget law.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Comments: The EB for FY 2018 contains in "Anexa 1" and "Anexa 2"(Appendix 1, Appendix 2) information regarding interest rates on the debt ("TITLUL III DOBANZI"), domestic debt (new debt is indicated in "TITLUL XVI IMPRUMUTURI"; debt repayment is presented in "TITLUL XVII RAMBURSARI DE CREDITE"). Sources: http://discutii.mfinante.ro/static/10/Mfp/buget2018/Legeanr2_2018abugetuluidestat.pdf

Government Reviewer

Opinion:

Researcher Response

Agree with the peer reviewer (if we are to consider only the big numbers with little details), changes operated.

IBP Comment

Per the researcher's "Response to Review," the response is updated from "d" to "a."

64. What information is provided in the Citizens Budget?

(The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:

- expenditure and revenue totals;
- the main policy initiatives in the budget;
- the macroeconomic forecast upon which the budget is based; and
- contact information for follow-up by citizens.

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

Answer:

d. The Citizens Budget is not published.

Source:

Comment:

There is no Citizens budget in Romania.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

65. How is the Citizens Budget disseminated to the public?

GUIDELINES:

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

Answer:

d. A Citizens Budget is not published.

Source:

Comment:

There is no Citizens budget in Romania.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

66. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

GUIDELINES:

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:

d. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

Source:

Comment:

There is no Citizens budget in Romania.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

67. Are "citizens" versions of budget documents published throughout the budget process?

GUIDELINES:

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:

d. No citizens version of budget documents is published.

Source:

Comment:

There is no Citizens budget in Romania.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. A citizens version of budget documents is published for at least one stage of the budget process.

Comments: The summary of the AR is a sort of "citizens" versions of budget documents published for one stage of the budget process. The latest available is "Sinteza Raportului public pe anul 2017" (Summary of the Public Report for 2017). Source:
http://www.curteadeconturi.ro/Publicatii/Sinteza%20Raportului%20public%20pe%20anul%202017_publicare.pdf

Government Reviewer

Opinion:

Researcher Response

Disagree with the peer reviewer - that document is a 84-pages synthesis/ executive summary.

68. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Answer:

a. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

<http://www.mfinante.gov.ro/pagina.html?categoriebunuri=executie-bugetara,rapoarte-trimestriale,rapoarte-semestriale,rapoarte-anuale,arieratele-bugetului-general-consolidat&pagina=domenii&menu=Buget&tab=1>

Comment:

A dedicated portal can be accessed to retrieve IYR on almost any public institution - <http://www.transparenta-bugetara.gov.ro/transparenta-bugetara/index.htm>

Data is available for all the three expenditure classification for each administrative unit in accordance with COFOG standards.

The consolidated IYRs (<http://www.mfinante.gov.ro/pagina.html?categoriebunuri=executie-bugetara,rapoarte-trimestriale,rapoarte-semestriale,rapoarte-anuale,arieratele-bugetului-general-consolidat&pagina=domenii&menu=Buget&tab=1>) present only data detailed on the economic and functional classifications.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

Administrative classification

Economic classification

Functional classification

Source:
<http://www.transparenta-bugetara.gov.ro/transparenta-bugetara/index.htm>

Comment:
A dedicated portal can be accessed to retrieve IYR on almost any public institution - <http://www.transparenta-bugetara.gov.ro/transparenta-bugetara/index.htm>

Data is available for all the three expenditure classification for each administrative unit in accordance with COFOG standards.

The consolidated IYRs (<http://www.mfinante.gov.ro/pagina.html?categoriebunuri=executie-bugetara,rapoarte-trimestriale,rapoarte-semestriale,rapoarte-anuale,arieratele-bugetului-general-consolidat&pagina=domenii&menu=Buget&tab=1>) present only data detailed on the economic and functional classifications.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

69. Do the In-Year Reports present actual expenditures for individual programs?

GUIDELINES:

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable détaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

Answer:
d. No, the In-Year Reports do not present actual expenditures by program.

Source:
<http://www.transparenta-bugetara.gov.ro/transparenta-bugetara/index.htm>

Comment:
The data is not available for programs.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

70. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

GUIDELINES:

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast

expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

Answer:

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

Source:

<http://www.mfinante.gov.ro/pagina.html?categoriebunuri=executie-bugetara,rapoarte-trimestriale,rapoarte-semestriale,rapoarte-anuale,arieratele-bugetului-general-consolidat&pagina=domenii&menu=Buget&tab=1>

Comment:

The IYRs present data on the enacted budget in comparison with actual expenditures for the same period in the previous year. For example, if we look at the IYR report for October 2018, each revenues and expenditure line is compared with the similar 10 months of 2017 (http://discutii.mfinante.ro/static/10/Mfp/buget/executii/Anexa2_BCG102018.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

71. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

GUIDELINES:

Questions 71 asks whether In-Year Reports present actual revenues by "category"—that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

Answer:

a. Yes, In-Year Reports present actual revenue by category.

Source:

<http://www.transparenta-bugetara.gov.ro/transparenta-bugetara/index.htm>

Comment:

A dedicated portal can be accessed to retrieve IYR on almost any public institution - <http://www.transparenta-bugetara.gov.ro/transparenta-bugetara/index.htm>

Data is available for actual revenue by category for each administrative unit in accordance with COFOG standards.

The consolidated IYRs (<http://www.mfinante.gov.ro/pagina.html?categoriebunuri=executie-bugetara,rapoarte-trimestriale,rapoarte-semestriale,rapoarte-anuale,arieratele-bugetului-general-consolidat&pagina=domenii&menu=Buget&tab=1>) also present data for actual revenue by category.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

72. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

GUIDELINES:

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

Answer:

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

Source:

<http://www.transparenta-bugetara.gov.ro/transparenta-bugetara/index.htm>

Comment:

A dedicated portal can be accessed to retrieve IYR on almost any public institution - <http://www.transparenta-bugetara.gov.ro/transparenta-bugetara/index.htm>

Data is available for actual revenue by category for each administrative unit in accordance with COFOG standards.

The consolidated IYRs (<http://www.mfinante.gov.ro/pagina.html?categoriebunuri=executie-bugetara,rapoarte-trimestriale,rapoarte-semestriale,rapoarte-anuale,arieeratele-bugetului-general-consolidat&pagina=domenii&menu=Buget&tab=1>) also present data for individual sources of revenue, but not to the level of detail encountered in the EBP or EB.

In order to access the dis-aggregated data, after accessing the portal (<http://www.transparenta-bugetara.gov.ro/transparenta-bugetara/index.htm>) and clicking "Vizi aici", the website prompts to https://extranet.anaf.mfinante.gov.ro/anaf/extranet/EXECUTIEBUGETARA/Rapoarte_Forexe/lut/p/a1/jY8xD4lwEIV_i0NH2xMjqW64QNCoiTFCF1NiLRhoSsngzxeYEbz7n3v3h1hJCJM8SaT3GZa8bzvmfwaQCr7RVCcM8UvAvsA_d0cIBCB8QTgO_854cf5cGc_07YJNjfMAATESFhMtJ8G7sqWRNJWFGvIQRBtemG6fWIjsECNq2xdZwVZXCcCGX5MqmlsNxwLHWDjUYwqiL1FN8cGqlsYxUV5ZEc7JWdwieG_y5ugtvnH45os/dl5/d5/L2dBISEvZ0FBIS9nQSEh/.

There, one can choose "Executie bugetara detaliata" (detailed budget execution) from a drop down menu on the left where the various types of reports are available in the section "Tip raport" and choose the month and year for which they want to consult the report (right side, "perioada raportare") and introduce either the main credit release authority name (Denumire Entitate Publica Ordonator Principal) or the institution in itself (Denumire Entitate Publica). The reports generated are available in .pdf, .xlsx or .html.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

73. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

GUIDELINES:

Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

Answer:

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Source:

<http://www.mfinante.gov.ro/pagina.html?categoriebunuri=executie-bugetara,rapoarte-trimestriale,rapoarte-semestriale,rapoarte-anuale,arieeratele-bugetului-general-consolidat&pagina=domenii&menu=Buget&tab=1>

Comment:

The IYRs present data on the enacted budget in comparison with actual revenues for the same period in the previous year. For example, if we look at the IYR report for October 2018, each revenue line is compared with the similar 10 months of 2017 (http://discutii.mfinante.ro/static/10/Mfp/budget/executii/Anexa2_BCG102018.pdf)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

74. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

GUIDELINES:

Question 74 asks about three key estimates related to borrowing and debt:

- *the amount of net new borrowing so far during the year;*
- *the central government's total debt burden at that point in the year; and*
- *the interest payments to-date on the outstanding debt.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.

Answer:
a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

Comment:

A separate report is updated monthly though in a dedicated section:

<http://www.mfinante.gov.ro/pagina.html;jsessionid=egIM613HDXQTn4CtH55wdgKZxSVIFlYRn7FGN4Ah.master:server34?categoriebunuri=government-securities,issuance-timeline,domestic-market-report,foreign-market,government-public-debt-management-strategy,rating-agencies&pagina=domenii&menu=Trezorerieeng>

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Comments: IYR presents the interest payments to-date on the outstanding debt ("Dobanzi") and the amount of net new borrowing so far during the year ("Operatiuni financiare"). Source:

<http://www.mfinante.gov.ro/pagina.html;jsessionid=r1kxOLMF8rPgPIBHIGVKPua91TCtgxpM5R1po8Nb.www1:server12?categoriebunuri=executie-bugetara,rapoarte-trimestriale,rapoarte-semestriale,rapoarte-anuale,arieratele-bugetului-general-consolidat&pagina=domenii&menu=Buget>

Government Reviewer

Opinion:

Researcher Response

Disagree. My understanding for the question is on whether the IYR offers updated figures for the whole year, and not the budget execution for these elements so far. If so, - IYR presents the interest payments to-date on the outstanding debt, but not an estimate/ updated related to the total for the year - the budget line "operatiuni financiare" does not contain only new borrowing, but also credit reimbursements and IYR does not offer this kind of details; also, the line refers to budget execution for these kind of expenditure, not updated figures.

IBP Comment

As Q74 is evaluating the 3 key estimates for the preceding period to which each IYR applies (e.g. "so far during the year" and "at that point in the year" in the guidelines above) rather than the whole year, the dedicated "Treasury and Public Debt" section of the Ministry of Public Finance website that the researcher cites contains the necessary information to revise the response from "d" to "a."

75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

GUIDELINES:

Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

Answer:

a. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.

Source:

Comment:

A separate report is updated monthly though in a dedicated section:

<http://www.mfinante.gov.ro/pagina.html?sessionid=egIM613HDXQTn4CtH55wdgKZxSVIFIYRn7FGN4Ah.master:server34?categoriebunuri=government-securities,issuance-timeline,domestic-market-report,foreign-market,government-public-debt-management-strategy,rating-agencies&pagina=domenii&menu=Trezorerieeng>

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.

Comments: Details for the public debt are included in distinct YERs such as "Raport privind datoria publică" (Public debt Report). Also, MoF published (at the end of each month) other documents regarding public debt: "Structura datoriei publice" (Structure of the public debt) "Evoluția datoriei guvernamentale conform metodologiei UE aferentă perioadei 2010 -" (Evolution of government debt according to the EU methodology for the period 2010 - ...) Source: <http://www.mfinante.gov.ro/pagina.html?categoriebunuri=datoria-guvernamentală,datoria-locală,creante-externe&pagina=domenii&menu=Trezorerie>

Government Reviewer

Opinion:

Researcher Response

I have also mentioned the same sources/ different type of report. In previous discussion, I have been instructed to consider only the documents related to the YER. Please advise.

IBP Comment

The dedicated "Treasury and Public Debt" section of the Ministry of Public Finance website that the researcher cites contains the necessary information, as well as data beyond the core elements; in particular, see the monthly "Public Debt Bulletin" and "Structure of Public Debt" reports. The response is updated from "d" to "a."

76. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

GUIDELINES:

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

Answer:

- d. No, the estimates for macroeconomic forecast have not been updated.

Source:

http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Raportsem12018_06082018.docx

Comment:

Only the 2018 estimate for nominal GDP level is updated.

Peer Reviewer

Opinion: Agree

Comments: An updated macroeconomic forecast for the budget year underway is presented in "Medium - term forecast 2018 – 2022 - preliminary summer 2018" (<http://www.cnp.ro/ro/prognoze>).

Government Reviewer

Opinion:

IBP Comment

Macroeconomic updates for the entire fiscal year are not provided in the report cited by the researcher; discussion focuses on the first quarter of 2018 and comparisons with the same period in 2017.

77. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

GUIDELINES:

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year, and provides an explanation of the update.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

Answer:

- a. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

Source:

http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Anexa2_6aug2018.xlsx

Comment:

The updated expenditure estimates (see "Program initial 2018" vs "Estimări 2018" categories) are available in the Annex and a narrative discussion are explained (briefly, though) in the report that accompanies the MYR (http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Raportsem12018_06082018.docx). - pp. 20-21

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

78. Does the Mid-Year Review of the budget present expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 78 asks if expenditure estimates in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Answer:

b. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

Source:

<http://www.mfinante.gov.ro/pagina.html?categoriebunuri=executie-bugetara,rapoarte-trimestriale,rapoarte-semestriale,rapoarte-anuale,arieratele-budgetului-general-consolidat&pagina=domenii&menu=Buget&tab=3>

Comment:

Please see the following documents:

- Narrative report with some update on the macroeconomic forecast and a discussion on the developments in the first half of the year
- Annex 2 - consolidated budget (including local budgets or extra-budgetary funds) in an economic classification, but dis-aggregated for each budget; the document also provides information/ comparison on: initial program for the year (as per the EB), updated estimates for the year (differences from the EB); actual expenditure for the first semester; budget credibility (% actual expenditure out of the initial program for the first semester)
- Annex 3 - administrative classification with details on the economic classification for the central institutions (main credit release authorities) and comparisons for each of these data between the initial program for the year, updated program for the year, actual expenditure for the first semester

Peer Reviewer
Opinion: Agree
Comments:

Government Reviewer
Opinion:

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:
Administrative classification
Economic classification

Source:
<http://www.mfinante.gov.ro/pagina.html?categoriebunuri=executie-bugetara,rapoarte-trimestriale,rapoarte-semestriale,rapoarte-anuale,arieratele-budgetului-general-consolidat&pagina=domenii&menu=Buget&tab=3>

Comment:

Please see the following documents:

- Narrative report with some update on the macroeconomic forecast and a discussion on the developments in the first half of the year
- Annex 2 - consolidated budget (including local budgets or extra-budgetary funds) in an economic classification, but dis-aggregated for each budget; the document also provides information/ comparison on: initial program for the year (as per the EB), updated estimates for the year (differences from the EB); actual expenditure for the first semester; budget credibility (% actual expenditure out of the initial program for the first semester)
- Annex 3 - administrative classification with details on the economic classification for the central institutions (main credit release authorities) and comparisons for each of these data between the initial program for the year, updated program for the year, actual expenditure for the first semester

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

79. Does the Mid-Year Review of the budget present expenditure estimates for the budget year underway for individual programs?

GUIDELINES:

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by program.

Source:

<http://www.mfinante.gov.ro/pagina.html?categoriebunuri=executie-bugetara,rapoarte-trimestriale,rapoarte-semestriale,rapoarte-anuale,arieratele-bugetului-general-consolidat&pagina=domenii&menu=Buget&tab=3>

Comment:

No such data is available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

80. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

GUIDELINES:

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year, and provides an explanation of the update.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative

discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

Answer:

a. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

Source:

<http://www.mfinante.gov.ro/pagina.html?categoriebunuri=executie-bugetara,rapoarte-trimestriale,rapoarte-semestriale,rapoarte-anuale,arieratele-bugetului-general-consolidat&pagina=domenii&menu=Buget&tab=3>

Comment:

Please see the following documents:

- Narrative report with some update on the macroeconomic forecast and a discussion on the developments in the first half of the year (see pp. 16-20 for a discussion of revenues)

- Annex 2 - consolidated budget (including local budgets or extra-budgetary funds), but dis-aggregated for each budget; the document also provides information/ comparison on: initial program for the year (as per the EB), updated estimates for the year (differences from the EB); actual revenues for the first semester; budget credibility (% actual revenues out of the initial program for the first semester) (please see the legend:

I. Program initial 2018

II. Estimări 2018

III. Realizari 1.01.-30.06.2018

IV. Grad de realizare sem I/program initial)

- Annex 3 - administrative classification with details on the economic classification for the central institutions (main credit release authorities) and comparisons for each of these data between the initial program for the year, updated program for the year, actual revenues for the first semester

Peer Reviewer

Opinion: Agree

Comments: The MYR for FY 2018 is available at: http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Raportsem12018_06082018.docx Annex 2 is available at: http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Anexa2_6aug2018.xlsx

Government Reviewer

Opinion:

81. Does the Mid-Year Review of the budget present revenue estimates for the budget year underway by category (such as tax and non-tax)?

GUIDELINES:

Question 81 asks whether revenue estimates in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Mid-Year Review must present revenue estimates classified by category.

Answer:

a. Yes, the Mid-Year Review presents revenue estimates by category.

Source:

<http://www.mfinante.gov.ro/pagina.html?categoriebunuri=executie-bugetara,rapoarte-trimestriale,rapoarte-semestriale,rapoarte-anuale,arieratele-bugetului-general-consolidat&pagina=domenii&menu=Buget&tab=3>

Comment:

Please see the following documents:

- Narrative report with some update on the macroeconomic forecast and a discussion on the developments in the first half of the year (see pp. 16-20 for a discussion of revenues)

- Annex 2 - The document provides information/ comparison on: initial program for the year (as per the EB), updated estimates for the year (differences from the EB); actual revenues for the first semester by category; budget credibility (% actual revenues out of the initial program for the first semester)

In Annex 2, revenue estimates by category are present.

Peer Reviewer

Opinion: Agree

Comments: The MYR for FY 2018 is available at: http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Raportsem12018_06082018.docx Annex 2 is available at: http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Anexa2_6aug2018.xlsx

Government Reviewer

Opinion:

82. Does the Mid-Year Review of the budget present individual sources of revenue for the budget year underway?

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue are presented in the Mid-Year Review. The question applies to both tax and non-tax revenue.

To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.

Answer:

a. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

Source:

http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Anexa2_6aug2018.xlsx

Comment:

Please see the following documents:

- Narrative report with some update on the macroeconomic forecast and a discussion on the developments in the first half of the year (see pp. 16-20 for a discussion of revenues)
- Annex 2 - The document provides information/ comparison on: initial program for the year (as per the EB), updated estimates for the year (differences from the EB); actual revenues for the first semester by category; budget credibility (% actual revenues out of the initial program for the first semester)

In Annex 2, individual sources of revenue are present, though not to the level of details available in the EBP or EB.

More detailed (and dis-aggregated) data for the first six months of the year can also be found on the dedicated platform for budget execution transparency.

In order to access the dis-aggregated data, after accessing the portal (<http://www.transparenta-bugetara.gov.ro/transparenta-bugetara/index.htm>) and clicking "Vizi aici", the website prompts to
https://extranet.anaf.mfinante.gov.ro/anaf/extranet/EXECUTIEBUGETARA/Rapoarte_Forexe/!ut/p/a1/jY8xD4lwEIV_i0NH2xMjqW64QNCoiTFCF1NiLRhoSsngzxeYEbz7r3v3h1hJCJM8SaT3GZa8bzmfvwaQC7RVCcM8JvAvsA_d0cIBCB8QTg0_854cf5cGc_07YJNJfMAATESFhMtj8G7sqWRNjWFGvIQRBtemG6fWIjsECNq2xdZwVZcCGX5MqmIsNwxLHWdjUYwqiLI1FN8cGqlsYxUV5ZEc7tJWdwieG_y5ugtvnH45os/dl5/d5/L2dBSEvZ0FBIS9nQSEh/.

There, one can chose "Executie bugetara detaliata" (detailed budget execution) from a drop down menu on the left where the various types of reports are available in the section "Tip raport" and chose the month and year for which they want to consult the report (right side, "periodea raportare") and introduce either the main credit release authority name (Denumire Entitate Publica Ordonator Principal) or the institution in itself (Denumire Entitate Publica). The reports generated are available in .pdf, .xlsx or .html.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

83. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

GUIDELINES:

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- The amount of net new borrowing required during the budget year;
- The central government's total debt burden at the end of the budget year; and
- The interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:

d. No, estimates of government borrowing and debt have not been updated.

Source:

<http://www.mfinante.gov.ro/pagina.html?categoriebunuri=executie-bugetara,rapoarte-trimestriale,rapoarte-semestriale,rapoarte-anuale,arieratele-bugetului-general-consolidat&pagina=domenii&menu=Buget&tab=3>

Comment:

No such information available in the EB either, the MYR does not provide it.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.

Comments: A narrative discussion of government borrowing and debt, including its composition, for the budget year underway, is presented in MYR ("Raport privind situația economică și bugetară pe primele șase luni ale anului 2018" / Report on the economic and budgetary situation for the first six months of 2018) on pages 23-24 (http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Raportsem12018_06082018.docx). Details on government borrowing and debt are indicated in Appendix 2 of the MYR regarding interest payments ("Dobanzi"), and government debt as "Operatiuni financiare" on both revenue and expenditure line budget (including new debt "Imprumuturi", and debt repayment "Rambursari de credite"). These provide data for: "I. Program initial 2018" (I. Initial program 2018) "II. Estimări 2018" (II. Estimates 2018) "III. Realizări 1.01.-30.06.2018" (III. Achievements 1.01.-30.06.2018) "IV. Grad de realizare sem I/program initial" (IV. Achievement rate sem I / initial program) Source: http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Anexa2_6aug2018.xlsx Also, detailed information on public debt is presented in MYR for public debt ("Raport privind datoria publică 30 iunie 2018" (Report on public debt 30 June 2018); "Structura datoriei publice la 30 iunie 2018" (Structure of public debt 30 June 2018). Sources: <http://discutii.mfinante.ro/static/10/Mfp/buletin/executii/Raportprivinddatoriapublicaiunie2018.pdf> <http://discutii.mfinante.ro/static/10/Mfp/buletin/executii/Structuradatorieipublice2000-2018iunieRo.pdf>

Government Reviewer

Opinion:

Researcher Response

I could agree with the peer reviewer if we are to consider detailed reporting included in other documents published by MoF. Please also see comments for Q13-14. As for government debt as "Operatiuni financiare" on both revenue and expenditure line budget (including new debt "Imprumuturi", and debt repayment "Rambursari de credite"), this is incorrect - the line "Imprumuturi" refers to loans given by the government, not debt contracted by the government.

IBP Comment

Documents that do not comprise part of the MYR package cannot be used to evaluate question 83. Per the researcher's "Response to Review," the existing response of "d" is maintained.

84. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

GUIDELINES:

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

Source:

http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Rapexec2017_11062018.docx
http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&idp=17269

Comment:

There are two types of YER available – one of them appears rather quick after the end of the fiscal year, which contains mainly a narrative discussion on the fiscal year (http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Rapexec2017_11062018.docx).

The other one is made available and sent to the legislature, according to the law, in the first six months of the next year. This one is more complex and detailed (http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&idp=17269).

For the purpose of the evaluation, the YER sent to the legislature for approval was analysed.

The YER contains both the differences between the enacted levels and the actual outcome for all expenditure, including a narrative discussion.

See for example the files Anexe_cont_general_27062018.pdf and anexa_expunerea_cont_general_27062018.docx

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

85. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&idp=17269

Comment:

There are two types of YER available – one of them appears rather quick after the end of the fiscal year, which contains mainly a narrative discussion on the fiscal year (http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Rapexec2017_11062018.docx).

The other one is made available and sent to the legislature, according to the law, in the first six months of the next year. This one is more complex and detailed (http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&idp=17269).

For the purpose of the evaluation, the YER sent to the legislature for approval was analysed.

The YER presents in its annexes both an overview of all expenditure by economic and functional classification (<http://www.cdep.ro/proiecte/2018/400/90/7/ax.la.emVOL.I.pdf>) as well as a detailed account based on the administrative classification for all main credit release authorities (line ministries/ agencies). For each authority, the data is also presented by economic and functional classifications.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&idp=17269

Comment:

There are two types of YER available – one of them appears rather quick after the end of the fiscal year, which contains mainly a narrative discussion on the fiscal year (http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Rapexec2017_11062018.docx).

The other one is made available and sent to the legislature, according to the law, in the first six months of the next year. This one is more complex and detailed (http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&idp=17269).

For the purpose of the evaluation, the YER sent to the legislature for approval was analysed.

The YER presents in its annexes both an overview of all expenditure by economic and functional classification (<http://www.cdep.ro/proiecte/2018/400/90/7/ax.la.emVOL.I.pdf>) as well as a detailed account based on the administrative classification for all main credit release authorities (line ministries/ agencies). For each authority, the data is also presented by economic and functional classifications.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

86. Does the Year-End Report present expenditure estimates for individual programs?

GUIDELINES:

Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional

classification.)

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

Answer:

d. No, the Year-End Report does not present expenditure estimates by program.

Source:

http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/Anexe_cont_general_27062018.pdf

Comment:

The data for each program is not available in the YER.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

Comments: YER contains estimates for programs detailed on each administrative unit. Data are available for the FY 2017 at:

<http://www.cdep.ro/proiecte/2018/400/90/7/ax.la.em.VOL.II.pdf> <http://www.cdep.ro/proiecte/2018/400/90/7/ax.la.em.VOL.III.pdf>

<http://www.cdep.ro/proiecte/2018/400/90/7/ax.la.em.VOL.IV.pdf> <http://www.cdep.ro/proiecte/2018/400/90/7/ax.la.em.VOL.V.pdf>

Government Reviewer

Opinion:

Researcher Response

Disagree with the peer reviewer - the annexes present budget execution for each administrative unit, but no details on programs.

IBP Comment

Per the researcher's "Response to Review," the existing response of "d" is maintained.

87. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

GUIDELINES:

Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

Source:

http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&idp=17269

Consolidated annexes: http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/Anexe_cont_general_27062018.pdf

Comment:

The YER presents in its annexes a detailed account for all revenues, including information on the initial program, final program, and the actual execution.

The information on the revenues is available at pages 43-61 of the documents sent to the legislature (<http://www.cdep.ro/proiecte/2018/400/90/7/ax.la.emVOL.I.pdf>).

At pages 5-11 of the same document there is a narrative discussion on the influences over the revenues.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

88. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

GUIDELINES:

Question 88 asks whether revenue estimates in the Year-End Report are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Year-End Report must present revenue estimates classified by category.

Answer:
a. Yes, the Year-End Report presents revenue estimates by category.

Source:
http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/Anexe_cont_general_27062018.pdf

Comment:
The YER presents in its annexes a detailed account for all revenues, including information on the initial program, final program, and the actual execution. The information is available for each category of revenue, similar to the EBP and EB (as level of detail).

The information on the revenues is available at pages 43-61 of the documents sent to the legislature
(<http://www.cdep.ro/proiecte/2018/400/90/7/ax.la.emVOL.I.pdf>).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

89. Does the Year-End Report present individual sources of revenue?

GUIDELINES:

Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.

To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.

Answer:
a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

Source:
http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/Anexe_cont_general_27062018.pdf

Comment:
The YER presents in its annexes a detailed account for all revenues, including information on the initial program, final program, and the actual execution. The information is available for each individual source of revenue, similar to the EBP and EB (as level of detail).

The information on the revenues is available at pages 43-61 of the documents sent to the legislature
(<http://www.cdep.ro/proiecte/2018/400/90/7/ax.la.emVOL.I.pdf>).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

90. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- *the amount of net new borrowing required during the budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

Source:

http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/Anexe_cont_general_27062018.pdf

Comment:

The information on the debt is available in the YER sent to the legislature in a separate annex together with the other documents (<http://www.cdep.ro/proiecte/2018/400/90/7/ax.la.em.VOL.VI.pdf>).

The data is very extensive, but it presents only a picture of the debt, with no details on the initial estimates and the actual outcomes. A narrative discussion is present though in the Report sent to the Parliament at pages 37-41 (<http://www.cdep.ro/proiecte/2018/400/90/7/ax.la.emVOL.I.pdf>)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

Information beyond the core elements:

Source:

http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/Anexe_cont_general_27062018.pdf

Comment:

The information on the debt is available in the YER sent to the legislature in a separate annex together with the other documents (<http://www.cdep.ro/proiecte/2018/400/90/7/ax.la.em.VOL.VI.pdf>).

The data is very extensive, but it presents only a picture of the debt, with no details on the initial estimates and the actual outcomes. A narrative discussion is present though in the Report sent to the Parliament at pages 37-41 (<http://www.cdep.ro/proiecte/2018/400/90/7/ax.la.emVOL.I.pdf>)

All the above elements are present in the documents sent to the Parliament, but with no comparison between estimates at the beginning of the year and actual outcomes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

91. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

Source:

http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&idp=17269

Comment:

The narrative report sent to the Parliament does not include such information. However, such update is present in the report published on the MoF website: http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Rapexec2017_11062018.docx (first chapter).

See pages 2-5. Differences are not presented for interest rates.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:
Nominal GDP level
Inflation rate
Real GDP growth
Information beyond the core elements

Source:

Comment:
The narrative report sent to the Parliament does not include such information. However, such update is present in the report published on the MoF website: http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Rapexec2017_11062018.docx (first chapter).

See pages 2-5. Differences are not presented for interest rates.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

92. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

GUIDELINES:

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:
d. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

Source:
http://www.cdep.ro/pls/proiecte/upl_pck2015.lista?std=DZ

Comment:
The data on individual programs is not available.

Peer Reviewer
Opinion:
Comments: A narrative discussion of nonfinancial data is revealed on page 35 of YER for the FY 2017. Source:
http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Rapexec2017_11062018.docx

Government Reviewer
Opinion:

IBP Comment
The peer reviewer's comment is well noted. As page 35 of the 2017 YER does not present differences between original estimates of nonfinancial data on inputs and the actual outcomes, the existing response of "d" is maintained.

93. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

GUIDELINES:

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

Source:

http://www.cdep.ro/pls/proiecte/upl_pck2015.lista?std=DZ

Comment:

No such information available in the YER.

Peer Reviewer

Opinion: Agree

Comments: http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Rapexec2017_11062018.docx

Government Reviewer

Opinion:

94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

GUIDELINES:

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

Source:

http://www.cdep.ro/pls/proiecte/upl_pck2015.lista?std=DZ

Comment:

No such information is available.

Peer Reviewer

Opinion: Agree

Comments: http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Rapexec2017_11062018.docx
http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&idp=17269

Government Reviewer

Opinion:

95. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

GUIDELINES:

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented

Answer:

c. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

Source:

http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&idp=17269

Comment:

Some extra-budgetary funds are presented in detail and a narrative discussion is also available. A good example in this regards is the National Health Insurance Fund, for which the data is available at pages 233-251 in one of the Annexes sent to the legislature - <http://www.cdep.ro/proiecte/2018/400/90/7/ax.la.emVOL.I.pdf>.

However, the data for extra-budgetary funds for state-owned enterprises, for example, is not available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

96. Is a financial statement included as part of the Year-End Report or released as a separate report?

GUIDELINES:

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

a. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

Source:

http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/Bilantul2017_27062018.xlsx

Comment:

The financial statement is both published, and sent to the legislature together with the YER. This is a legal obligation.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

97. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

GUIDELINES:

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- *Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.*
- *Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details.*
- *Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details.~*

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

Answer:

a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

Source:

<http://www.curteadeconturi.ro/Publicatii.aspx?niv1=1>

Audit report: <http://www.curteadeconturi.ro/Publicatii/Raportul%20public%20pe%20anul%202016.pdf>

Comment:

All three types of audit are conducted, in accordance with the law that establishes that the SAI can conduct them. However, some of them are recurrent, others can be periodical.

See also pp. 15-19 of the Audit Report

Peer Reviewer
Opinion: Agree

Comments: See pages 16-19 of the AR for FY 2017 <http://www.curteadeconturi.ro/Publicatii/Raportul%20public%20pe%20anul%202017.pdf>

Government Reviewer
Opinion:

98. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

GUIDELINES:

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:

a. All expenditures within the SAI's mandate have been audited.

Source:

<http://www.curteadeconturi.ro/Publicatii/Raportul%20public%20pe%20anul%202016.pdf>

Comment:

In accordance to the law, the SAI has to audit all expenditures of the budget every year. Chapter 1.1 of the Annual report for FY 2016 (page 37) shows the audit results for all expenditures of the central government.

Peer Reviewer

Opinion: Agree

Comments: <http://www.curteadeconturi.ro/Publicatii/Raportul%20public%20pe%20anul%202017.pdf>

Government Reviewer

Opinion:

99. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

GUIDELINES:

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:

b. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

Source:

<http://www.curteadeconturi.ro/Publicatii/Raportul%20public%20pe%20anul%202016.pdf>

Comment:

The SAI audited, for example, the National Health Insurance Fund every year, together with the general audit on the budget. However, the audits to State-owned enterprises is not conducted at the same time and it rarely covers all of them (the content list shows the various SoEs that are under central government authorities that were audited - 21 out of a total of 287).

Peer Reviewer

Opinion: Agree

Comments: AR for the FY 2018 presents the audit results for 33 SoEs out of a total of 199. Source:
<http://www.curteadeconturi.ro/Publicatii/Raportul%20public%20pe%20anul%202017.pdf>

Government Reviewer

Opinion:

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

GUIDELINES:

Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.

Answer:

a. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

Source:

<http://www.curteadeconturi.ro/Publicatii/Raportul%20public%20pe%20anul%202016.pdf>

Comment:

See pp. 20 - 34 of the Audit Report

In addition, a separate summary of the public report is available and is published together with the complete report.

Peer Reviewer

Opinion: Agree

Comments: Summary for the AR of the FY 2017 is available at

http://www.curteadeconturi.ro/Publicatii/Sinteză%20Raportului%20public%20pe%20anul%202017_publicare.pdf

Government Reviewer

Opinion:

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

GUIDELINES:

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:

d. No, the executive does not report on steps it has taken to address audit findings.

Source:

Comment:

No such information available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

GUIDELINES:

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

Answer:

c. Yes, the SAI or legislature reports publicly on some audit recommendations.

Source:

Comment:

No such information available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

IBP Comment

Some information on the implementation of measures ordered by the SAI is presented on pages 31-34 of the audit report. For the purposes of cross-country consistency, the response is revised from "d" to "c."

103. Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

GUIDELINES:

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or
- Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk>), the Fiscal Policy Council in Sweden (Finanspolitiska Rådet, <http://www.finanspolitiskaradet.com/>), and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr>).

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the

answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

a. Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.

Source:

www.consiliulfiscal.ro

Comment:

Set up by Law 69/2010 - <http://legislatie.just.ro/Public/DetaliiDocument/167959>

Article 53 (1) states that: "The Fiscal Council is an independent authority, composed of five members with experience in macroeconomic and budgetary policies that will support the work of Government and Parliament in the process of elaboration and development of fiscal and budgetary policies to ensure the quality of macroeconomic and budgetary mid and long term forecasts underlying such policies. Fiscal Council members will exercise their mandate under the law and will not seek or receive instructions from public authorities or from any other institution or authority."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

Researcher Response

According to the interviews and consultations with IFI and other stakeholders, it seems that the institutions has sufficient resources to carry out its tasks.

104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

GUIDELINES:

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

a. Yes, the IFI publishes its own macroeconomic and fiscal forecasts.

Source:

<http://consiliulfiscal.ro/>

Comment:

Law 69/2010 provides at article 53 that the Fiscal Council also publishes macroeconomic and fiscal forecasts and that their analyses, prognosis, opinions and recommendations should be published on their website. The Council publishes on a regular basis opinions on the EBP as well as on the budget rectifications, as well as annual report.

The Fiscal Council publishes regular report with its own forecasts. Available in English as well: <http://www.fiscalcouncil.ro/presa.htm>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

GUIDELINES:

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:
b. Yes, the IFI publishes its own costings of major new policy proposals.

Source:
<http://consiliulfiscal.ro/>

Art. 53 (2) of Law 69/2010 mentions that one of the main tasks of the Fiscal Council is "(e) Analysis and issuing opinions and recommendations on the annual budget laws before approval by the Government and before submission to Parliament, on the supplementary budgets and other legislative initiatives that may have an impact on the budgetary targets, as well as assessing their compliance with the principles and rules specified in this Law;"

Comment:
In the opinion published by the IFI, some of the major new policy proposals are analysed, but not all of them. For example:
<http://www.fiscalcouncil.ro/Fiscal%20Council%20opinion%202011-march-2019.pdf>

Peer Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, the IFI publishes its own costings of all new policy proposals.
Comments: Opinions and Report of the IFI are available on Fiscal Council website: <http://www.fiscalcouncil.ro/index.html> Also, details on the incidence of new policy proposal are presented in annual report of IFI (<http://www.consiliulfiscal.ro/raport2018final.pdf>).

Government Reviewer
Opinion:

Researcher Response
Disagree because often the Fiscal Council only offers some examples of alternative costing for new policies, not for all of them. This also has a very objective explanation - very often the Government sends the EBP to the Fiscal Council with 1-2 days in advance so it is difficult to provide its own costing for all new policy proposals.

IBP Comment
Per the researcher's "Response to Review," the existing response of "b" is maintained.

106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:
Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-

level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

Answer:
c. Rarely (i.e., once or twice).

Source:
media monitoring
website of the Parliament

Comment:
In the past year, the Fiscal Council was present in the Parliament (Economic Committee) only once. News here:
<https://www.digi24.ro/stiri/economie/finante-economie/seful-consiliului-fiscal-scos-la-raport-in-comisia-economica-din-senat-1036325>

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Sometimes (i.e., three times or more, but less than five times).

Comments: Also, head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature. Its opinions for the FY 2018 are available at <http://www.fiscalcouncil.ro/FC's%20opinions%202018.pdf> Other sources: i) http://www.cdep.ro/pls/proiecte/upl_pck.project?cam=2&idp=16739 ii) <http://www.cdep.ro/pls/proiecte/2017/500/60/7/opinia707.pdf> iii) http://www.cdep.ro/pls/proiecte/upl_pck.project?idp=17561 iv) <http://www.cdep.ro/proiecte/2018/700/40/9/opconsfisc965.pdf>

Government Reviewer

Opinion:

Researcher Response

Still disagree - yes, the opinions are sent to the legislature, but are not necessarily accompanied by hearings.

IBP Comment

Per the researcher's "Response to Review," the existing response of "c" is maintained.

107. Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

GUIDELINES:

Question 107 asks whether the legislature debates budget policies prior to the tabling of the Executive's Budget Proposal. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)

A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.

Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then

please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

Answer:

d. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

Source:

<http://www.cdep.ro/co/sedinte2015.comisi>

Comment:

From the agenda of the specialized Finance & Budget Committee, we can see that the budget policy priorities are only debated after the EBP is registered in the Parliament.

Peer Reviewer

Opinion: Agree

Comments: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?cam=2&idp=16739 https://www.senat.ro/legis/lista.aspx?nr_cls=L521&an_cls=2017

Government Reviewer

Opinion:

108. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

GUIDELINES:

Question 108 examines how far in advance of the start of the budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

d. The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it at all.

Source:

<http://legislatie.just.ro/Public/DetaliiDocument/37954>

Comment:

In theory, according to Law 500/2002, the government should send the EBP to the Parliament by 15 November of the previous year (in Romania the FY starts at 1 January). In practice, the deadline is rarely respected. For example, for FY 2019, the budget was sent to the legislature in February 2019.

2018 EBP was sent to the legislature on 7 December 2017.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.

Comments: EBP for FY 2018 was made available to the public on 29 November 2017 and was introduced in the legislature in December 2017.

Sources:

http://discutii.mfinante.ro/static/10/Mfp/resurse/transparenta/PROIECTBUGETDESTAT2018/PROIECTLEGEbugetdestat2018_29112017.docx

http://www.cdep.ro/pls/proiecte/upl_pck.proiect?cam=2&idp=16739 https://www.senat.ro/legis/lista.aspx?nr_cls=L521&an_cls=2017

Government Reviewer

Opinion:

Researcher Response

The EBP was sent to the legislature by the Government on 6 December and registered on 7 December - this is less than a month before the end of the FY.

IBP Comment

Per the researcher's "Response to Review," the existing response of "d" is maintained.

109. When does the legislature approve the Executive's Budget Proposal?

GUIDELINES:

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:

b. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

Source:

<http://legislatie.just.ro/Public/DetaliiDocument/37954>

Comment:

In theory, the budget should be approved before the start of the FY. In practice, the deadline is rarely respected. For FY 2019, the budget was approved at the end of February.

2018 EBP was approved by the legislature on 22 December 2017.

Peer Reviewer

Opinion: Agree

Comments: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?cam=2&idp=16739 https://www.senat.ro/legis/lista.aspx?nr_cls=L521&an_cls=2017

Government Reviewer

Opinion:

110. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.

The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.

Answer:
b. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

Source:
<http://legislatie.just.ro/Public/DetaliiDocument/37954>

Comment:
Article 17 of Law 500/2002 establishes the limits within which the legislature can amend the EBP.

Provision 3 of Article 17: During the debates, no amendments to the annual budget laws can be approved which lead to an increase in the budget deficit.

Provision 3.1 of Article 17: Modification of the budget and/or appropriations as a result of amendments proposed under provision 2.1 is made only by redistributing amounts between sub-units of the budget classification.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.

Answer:
a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

Source:
http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&idp=16739

Comment:
During the debates of the EBP for FY 2018, several amendments were adopted. The full list is available in a Report drafted by the joint Budget Committees of the Parliament - <http://www.cdep.ro/comisii/buget/pdf/2017/rp567.pdf>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

112. During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

GUIDELINES:

Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget and to publish a report. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

Answer:

b. Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

Source:

Committee's report for FY 2019: <http://www.cdep.ro/comisii/buget/pdf/2019/rp026.pdf>

Committee's report for FY 2018: <http://www.cdep.ro/comisii/buget/pdf/2017/rp567.pdf>

Comment:

For FY 2018, the EBP was sent to Parliament on 7 December 2017, and the finance committee's report was released on 18 December 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

GUIDELINES:

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

Answer:

b. Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.

Source:

Sector committee reports for FY 2019: http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&idp=17640

Sector committee reports for FY 2018: http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&idp=16739 - see section with files labeled "primire aviz de la"

Comment:

For FY 2018, the EBP was sent to Parliament on 7 December 2017, and sector committee reports were released on 12 December 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

GUIDELINES:

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:

d. No, a committee did not examine in-year implementation.

Source:

<http://www.cdep.ro/co/sedinte.lista?tip=2&an=2018>

Comment:

The agenda of the meetings as well as public recordings are available in a dedicated section. No record of a debate is found.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.

Comments: Committee of the legislature examine in-year implementation of the Enacted Budget in order to amend it. Their reports for the FY 2018 are available at: i) http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?idp=17314 ii) https://senat.ro/legis/lista.aspx?nr_cls=L724&an_cls=2018

Government Reviewer

Opinion:

Researcher Response

Disagree - those considerations are related to budget revisions/ rectifications which deal with established legislative process for budget

supplementation. In the methodological note it is clearly stated that "Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year."

IBP Comment

Per the researcher's "Response to Review," the existing response of "d" is maintained.

115. Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

GUIDELINES:

Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.

Answer:

c. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.

Source:

<http://www.fiscalcouncil.ro/legea.htm>

Comment:

According to Law 69/2010, article 23 (2) "Not more than two supplementary budgets may be approved in any financial year, and no supplementary budget may be sent to Parliament during the first six months of the financial year."

According to Law 500/2002 on public finance, budget rectifications must follow the same rules as the EBP – to be passed through a law adopted by the Parliament. In practice, the government uses emergency ordinances (executive decrees) to pass these kind of rectifications (limited though to twice per year).

Peer Reviewer

Opinion: Agree

Comments: The researcher's answer and comment refers to the FY 2018 when the budget rectification was approved by the government based on emergency ordinance. This is not a general rule for other FYs. In FY 2018 the executive shifted funds only after approval and publication of the budget rectification in Official Monitor because it is mandatory according to Law 500/2002 on public finance. Source:
http://discutii.mfinante.ro/static/10/Mfp/noutati_legislative/OUG78-2018rectificarebugetdestat.pdf

Government Reviewer

Opinion:

Researcher Response

The comment is a bit unclear - it seems to agree with the researcher but then says a different thing. I also disagree with the assessment that this is not the rule - at least one budget rectification per year is done through an Emergency ordinance of the government (executive decree) and only then sent to the legislature for approval.

116. Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

Answer:

c. The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.

Source:

<http://www.fiscalcouncil.ro/legea.htm>

Comment:

According to Law 69/2010, article 23 (2) "Not more than two supplementary budgets may be approved in any financial year, and no supplementary budget may be sent to Parliament during the first six months of the financial year."

According to Law 500/2002 on public finance, budget rectifications must follow the same rules as the EBP – to be passed through a law adopted by the Parliament. In practice, the government uses emergency ordinances (executive decrees) to pass these kind of rectifications (limited though to twice per year).

Peer Reviewer

Opinion: Agree

Comments: The researcher's answer relies on the rectification of the EB for FY 2018. This is not a general rule for others FYs.

Government Reviewer

Opinion:

117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:

c. The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.

Source:
<http://www.fiscalcouncil.ro/legea.htm>

Comment:
According to Law 69/2010, article 23 (2) "Not more than two supplementary budgets may be approved in any financial year, and no supplementary budget may be sent to Parliament during the first six months of the financial year."

According to Law 500/2002 on public finance, budget rectifications must follow the same rules as the EBP – to be passed through a law adopted by the Parliament. In practice, the government uses emergency ordinances (executive decrees) to pass these kind of rectifications (limited though to twice per year).

Peer Reviewer

Opinion: Agree

Comments: The researcher's answer relies on the rectification of the EB for FY 2018. But in practice the executive implements these cuts only after the approval of the budget rectification for FY 2018 based on emergency ordinance (http://discutii.mfinante.ro/static/10/Mfp/noutati_legislative/OUG78-2018rectificarebugetdestat.pdf). This is not a general rule for others FYs.

Government Reviewer

Opinion:

118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

Answer:

c. Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.

Source:

Comment:
The report is only sent to the Parliament – i.e. http://www.cdep.ro/caseta/2018/05/02/hp18003_CCR.pdf

All the documents/ reports produced by the Budget and Finance Committee are available and none refers to the SAI report:
http://www.cdep.ro/pls/proiecte/upl_com.lista?idc=2&an=2018

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

IBP Comment

While a specific committee did not publish a report on the AR, the researcher's cited sources confirm that the Parliament did receive the Report for

examination. To maintain consistency across survey countries, the response is revised from "d" to "c."

119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

GUIDELINES:

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:

a. Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

Source:

<http://www.curteadeconturi.ro/CadruJuridic.aspx>

<http://www.cdep.ro/pls/dic/site.page?id=371>

Comment:

The regulation is set up in the Romanian Constitution: Article 140 "(4) The Counselors of Accounts shall be appointed by the Parliament for a nine-year term of office, which may not be extended or renewed. The Members of the Court of Accounts shall be independent in the conduct of their mandate and irremovable on the whole duration of such. They shall be subject to the incompatibilities laid down in the law on judges."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

120. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

GUIDELINES:

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Answer:

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

Source:

<http://www.curteadeconturi.ro/CadruJuridic.aspx>

<http://www.cdep.ro/pls/dic/site.page?id=371>

Comment:

According to Article 140 of the Romanian Constitution: "(6) The Court of Accounts Members shall be revoked by the Parliament, in the instances and under the conditions laid down in the law."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

121. Who determines the budget of the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

Answer:

- a. The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

Source:

<http://legislatie.just.ro/Public/DetaliiDocument/2364>

Comment:

Article 6 of Law 94/1992 states that: "The Court of Accounts shall draft and approve its own budget, which it shall submit to the Government, for it to be included in the state budget draft which the Parliament shall approve."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

IBP Comment

To maintain consistency across survey countries, the response is revised from "b" to "a."

122. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

GUIDELINES:

Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained

by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SA may also not have the ability to audit commercial projects involving the public and private sector.

To answer "a," the SA must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SA enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SA has some discretion, but significant legal limitations exist. Answer "d" applies if the SA has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SA's legal mandate and jurisdiction.

Answer:

b. The SA has significant discretion, but faces some limitations.

Source:

<http://legislatie.just.ro/Public/DetaliiDocument/2364>

Comment:

According to Law 94/1992 there is a list of accounts that can be verified by the SA and the institution has the option to decide the minimum limit over which it conducts audits (but only on that specific lists). Articles 26 and 27 of the law describe this list and limitations:

"ART. 26 The Court of Accounts shall conduct financial audit of the following implementation accounts: a) the general state annual budget implementation account; b) the state social insurance annual budget implementation account; c) the special funds annual implementation accounts; d) the local budgets and that of Bucharest Municipality, the budgets of counties, of Bucharest Municipality sectors, of the municipalities of towns and communes annual implementation accounts; e) the State Treasury annual budget implementation account; f) the autonomous public institutions annual budgets implementation accounts; g) the accounts relating to the implementation of public institutions annual budgets, financed integrally or partially from the state budget, from the state social insurance budget, from the local budgets and from the budgets of the special funds, according to case; h) the public institutions integrally financed from own revenues annual budgets implementation accounts; i) the state general annual public debt account; j) the non-reimbursable external funds annual budget implementation accounts; k) the accounts of other budgets implementation provided by law."

ART 27: "The Court of Accounts has the competence to set the minimum value limits from which the accounts provided for in art. 26 are subject to control in each budget exercise, so that the statutory limitation period ensures that all accounts are audited."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

GUIDELINES:

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:

c. No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

Source:

<http://legislatie.just.ro/Public/DetaliiDocument/2364>

Comment:

Contestations can be filed in and/or attacked in the judiciary. Article 1 of Law 94/1992 states that: "(4) The litigations devolving from the activity of the Court of Accounts shall be settled by the specialized legal courts."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.

Answer:

d. Never.

Source:

<http://www.cdep.ro/co/sedinte.lista?tip=2&an=2018>

Comment:

In the past 12 months, the SAI was present only for the hearings in the Parliament only when its budget was debated in the Budget and Finance Committees.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning .

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their

opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

The Government does not use any mechanisms of participation during the formulation of the annual budget. No such debate was conducted in the last three years.

The debates are usually announced here: <http://www.mfinante.gov.ro/pagina.html;jsessionid=0tqts4-mTYUt-111TY1a78oy8wurOojqjtTtB00j.master:server31?categoriebunuri=dezbateri-publice&pagina=acasa&locale=ro&menu=Transparenta>

All the documents available for public debate (written input) are available in a dedicated section on the website of the MoF: <http://www.mfinante.gov.ro/pagina.html;jsessionid=0tqts4-mTYUt-111TY1a78oy8wurOojqjtTtB00j.master:server31?categoriebunuri=proiecte-acte-normative&pagina=acasa&locale=ro&menu=Transparenta>

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.

Comments: The executive uses open participation mechanism as is required by the Law 500/2002 (articles 9, 15) (<http://legislatie.just.ro/Public/DetaliiDocument/127573>). Also, EBP is available on the MoF website for public debates. As example, the EBP and other supporting documentation for FY 2018 ("Proiect Legea bugetului de stat pe anul 2018 - publicat în data de 29.11.2017" (Draft Law on the state budget for the year 2018 - published on 29.11.2017)) is available for public debates at <http://www.mfinante.gov.ro/pagina.html?pagina=acasa&stare=activ&d=2575674-p=2&method=search=Cauta&n=2017&categoriebunuri=proiecte-acte-normative>

Government Reviewer

Opinion:

Researcher Response

Strongly disagree. Yes, the law provides for transparency regulations related to the adoption of the budget, but the law is at least poorly implemented. The EBP for FY 2018 was published in the dedicated section of the website which also provides an email address where citizens are allowed to send comments (for all draft legislation, not only for budget related legislation) - this is established by Law 52/2003 which provides for at least a 10 days public consultation. The law also provides that a public debate can be organized. In order to have an exchange of view (answer), at least such a debate could have been organized. In announcement section for public debates there is no such record: The debates are usually announced here: <http://www.mfinante.gov.ro/pagina.html;jsessionid=0tqts4-mTYUt-111TY1a78oy8wurOojqjtTtB00j.master:server31>

categoriebunuri=dezbateri-publice&pagina=acasa&locale=ro&menu=Transparenta As for the regular procedure in which the draft EBP is published on the website, the archive for the publication is available here: <http://www.mfinante.gov.ro/pagina.html?pagina=acasa&stare=activ&d=2575674-p=2&method.search=Cauta&an=2017&categoriebunuri=proiecte-acte-normative> There, it states that concerned parties can send recommendation in maximum 10 days. The EBP was published on 29 November and adopted in the government meeting on 6 December, so in 7 days, not respecting thus the law.

IBP Comment

Per the researcher's "Response to Review," the existing response of "d" is maintained.

126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.

To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented communities and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.

Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

No such mechanism exists in place.

Peer Reviewer

Opinion: Disagree

Suggested Answer: c. Not applicable/other (please comment).

Comments: The answer implies other case that is not included in "a" or "b" because the participation mechanism is mandatory according to the Law 500/2002. Also, the public debates for the EBP are open to all the citizens and civil society organizations without a special focus only on vulnerable and underrepresented parts of the population.

Government Reviewer

Opinion:

Researcher Response

Please see comment for Q125.

IBP Comment

Per the researcher's "Response to Review," the existing response of "b" is maintained.

127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.

Please note that while the public engagement can/may cover other topics – and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above – for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

No such mechanism exists in place.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. The executive's engagement with citizens covers all six topics.

Comments: The EBP and other supporting documentation are available for public debates. All six topics are covered by PBS. Also, some of the topics are detailed in EBP (narrative description) and its annexes. For the FY 2018, public debates involve the following: - "Proiect Legea bugetului de stat pe anul 2018 - publicat în data de 29.11.2017" (Draft Law on the state budget for the year 2018 - published on 29.11.2017) - "Raport privind situația macroeconomică pe anul 2018 și proiecția acesteia pe anii 2019-2021" (Report on the macroeconomic situation for 2018 and its projection for the years 2019-2021) - "Anexa 1" (Annex 1) - "Anexa 2" (Annex 2) - "Anexa 3" (Annex 3) - "Anexa 4" (Annex 4) - "Anexa 5" (Annex 5) - "Anexa 6" (Annex 6) - "Anexa 7" (Annex 7) - "Anexa 8" (Annex 8) - "Anexa 9" (Annex 9) - "Anexa 10" (Annex 10) - "Anexa 11" (Annex 11) - "Anexa 12" (Annex 12)

Source: <http://www.mfinante.gov.ro/pagina.html?pagina=acasa&stare=activ&d=2575674-p=2&method=search=Cauta&an=2017&categoriebunuri=proiecte-acte-normative>

Government Reviewer

Opinion:

Researcher Response

Please see comments for Q125.

IAP Comment

Per the researcher's "Response to Review," the existing response of "d" is maintained.

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism

should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

No such mechanism exists in place.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented community and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

No such mechanism exists in place.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.

Please note that while the public engagement can/may cover other topics – and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above – for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

No such mechanism exists in place.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose

2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

GUIDELINES:

This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

No such mechanism exists in place.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- The inputs (e.g., a written transcript) received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)

Answer "b" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

No such mechanism exists in place.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are taken into account to improve budget monitoring, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs received (e.g., a written transcript) from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

No such mechanism exists in place.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

GUIDELINES:

This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.

Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

No such mechanism exists in place.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

GUIDELINES

While questions 125 – 135 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:
https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

c. Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Source:

<http://legislatie.just.ro/Public/DetaliiDocument/140944>

Comment:

According to the social dialogue legislation, some line ministries held some hearings before the EBP is approved by the Government. However, only trade unions or employers organisations which meet certain representativeness criteria are allowed to participate and often their views are not reflected in the EBP.

Law 62/2011 on social dialogue states that: "Article 120 (1) Within the ministries and other public institutions listed in Annex no. 1, as well as at the level of the counties and of the municipality of Bucharest, social dialogue committees consisting of the representatives of the central or local public administration, representatives of employers' organizations and of representative trade union organizations at national level are set up and will function."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs; but
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

No such mechanism exists in place. The media is allowed to be present but only to report from the hearings. The debates are also live streamed and available for FY 2018 at: <http://www.cdep.ro/co/sedinte2015.video?idc=2&cam=2&an=2017>

At the debates, only the members of the government and other authorities were present, no other individuals or groups were invited.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

Comments: Citizens and representatives of NGOs are attending based on an invitation to the legislative deliberations on the annual budget during the common meeting of the two chambers of Parliament.

Government Reviewer

Opinion:

Researcher Response

I agree with the peer reviewer, there is such a possibility but it did not happen in practice for FY 2018 as far as I have seen from public records.

IBP Comment

In light of the researcher's "Response to Review," the existing response of "d" is maintained.

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

No such mechanism exists in place.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.

Answer "a" applies when the legislature provides a written document with:

- The inputs received from the public (e.g., a written transcript) and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).

Answer "b" applies when the legislature provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).

Answer "c" applies when the legislature provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:
d. The requirements for a "c" response or above are not met.

Source:

Comment:
No such mechanism exists in place.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public; BUT
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT

- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

No such mechanism exists in place.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

GUIDELINES:

This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

No such mechanism exists in place.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.

Answer "a" applies when the Supreme Audit Institution provides a written document with:

- The inputs received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).

Answer "b" applies when the SAI provides a written document that includes:

- *The inputs received from the public and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.*

Answer "c" applies when the SAI provides a written document that includes:

- *The received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

No such mechanism exists in place.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

GUIDELINES:

This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

No such mechanism exists in place.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: