

International Budget Project
OPEN BUDGET QUESTIONNAIRE

ROMANIA

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International Budget Project
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Section One: The Availability of Budget Documents

Table 1. Budget Year of Documents Used in Completing the Questionnaire

Please indicate the budget year of the document used to complete the questionnaire. If the document is not available to the public, please state, "Not Available."

Budget Documents Used in Completing the Questionnaire	
<i>As explained in the guide to the questionnaire, documents from a variety of fiscal years are referred to throughout the questionnaire. Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
	Budget Year Used
Pre-Budget Statement	Not available
Budget Summary	2005
Executive's Budget Proposal	2005
Supporting Budget Documents	2005
Citizens Budget	Not available
Enacted Budget	2004
In-Year Reports	2004
Mid-Year Report	Not available
Year-End Report	2004
Audit Report	2002

Table 2. Internet Links for Key Budget Documents

Please provide the Internet link for the document, or indicate one of these three answers: “Not Produced,” “Produced but Not Available to the Public,” “Publicly Available, But Not on the Internet.”

Budget Document	Website
Pre-Budget Statement	Not produced
Budget Summary	http://www.cdep.ro/pls/steno/steno.stenograma?ids=5766&idm=2&id=1 Prime Minister’s budget speech, summarizing the content of the executive’s budget documents, at the discussion of the State Budget for 2005
Executive’s Budget Proposal	http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=5904
Supporting Budget Documents	http://www.cdep.ro/proiecte/2004/600/20/9/em629.pdf RAPORT privind situația macroeconomică pentru anul 2005 și proiecția acesteia pe anii 2006-2008 – Cap.1, Cap.4
Citizens Budget	Not produced
Enacted Budget	http://www.cdep.ro/proiecte/2004/600/20/9/leg_pl629_04.pdf
In-Year Reports	http://www.mfinante.ro/buletin/2004/buletin2004.jsp?selected=0 http://www.mfinante.ro/buletin/2004/buletin2004.jsp?selected=11
Mid-Year Review	Not produced
Year-End Report	http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=6607
Audit Report	http://www.rcc.ro/documente/sinteza-public.PDF
Other Documents	http://www.mfinante.ro/buget/index.jsp Executive budget proposals / Enacted budgets 2001-2004
Relevant Ministries & Departments	http://www.guv.ro/guvernul/afis-siteuri-min.php Link to all Governmental Agencies

Table 3. Distribution of Documents Related to the Executive's Budget Proposal

DISTRIBUTION OF BUDGET DOCUMENTS						
<i>For the following reports, place "Yes" in the appropriate row below to indicate if the report is:</i>						
	Pre-budget	Executive's Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Additional Document 2	
A. Not produced, even for internal purposes	Yes					Yes
B. Produced for internal purposes, but not available to the public						
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)		Yes	Yes	Yes	Yes	
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark "Yes" if yes, "No" if no, or "NA" if Not Available.</i>						
	Pre-budget	Executive's Budget				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Additional Document 2	
1. The release date is known at least one month in advance	NA	No	No	No	No	NA
2. Advance notification of release is sent to users, media	NA	No	No	No	No	NA
3. Released to public same day as official release to media	NA	Yes	Yes	Yes	Yes	NA
4. Available on the Internet free of charge	NA	Yes	Yes	Yes	Yes	NA
5. Free print copies available, limited distribution	NA	No	No	No	No	NA
6. Free print copies available, mass distribution	NA	No	No	No	No	NA
7. Readily available outside capital and/or big cities [†]	NA	Yes	Yes	Yes	Yes	NA
8. Written in more than one language	NA	No	No	No	No	NA
9. News conference is held to discuss release	NA	Yes	No	No	No	NA

*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

[†]Mark "Yes" if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Table 4. Distribution of the Enacted Budget and Other Reports

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
<i>For the following reports, place a “Yes” in the appropriate row below to indicate if the report is:</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes			Yes		
B. Produced for internal purposes, but not available to the public					
C. Produced and available to the public, but only on request					
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes		Yes	Yes
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	Yes	Yes	NA	Yes	No
2. Advance notification of release sent to users, media	No	No	NA	No	No
3. Released to public same day as official release to media	Yes	Yes	NA	Yes	Yes
4. Available on the Internet free of charge	Yes	Yes	NA	Yes	Yes
5. Free print copies available, limited distribution	No	No	NA	No	No
6. Free print copies available, mass distribution	No	No	NA	No	No
7. Readily available outside capital/big cities ⁺	Yes	Yes	NA	Yes	Yes
8. Written in more than one language	No	No	NA	No	No
9. News conference is held to discuss release	Yes	No	NA	No	No

⁺Mark “Yes” if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

Please mark your answer by placing the appropriate letter in the box to the right of the question. For all answers marked “not applicable/other,” please provide a brief explanation indicating either why the answer choices provided are not applicable or why another response would be more appropriate.

The Executive’s Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <p style="margin-left: 40px;">a. All expenditures are classified by administrative unit.</p> <p style="margin-left: 40px;">b. Expenditures are classified by administrative unit, but some small units are not shown separately.</p> <p style="margin-left: 40px;">c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately.</p> <p style="margin-left: 40px;">d. No expenditures classified by administrative unit are presented.</p> <p style="margin-left: 40px;">e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> Expenditures are classified by administrative unit, as shown in the Budget Proposal published on the internet (http://www.cdep.ro/proiecte/2004/600/20/9/anexa01.pdf and Annexes 3/01-3/65).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <p style="margin-left: 40px;">a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.</p> <p style="margin-left: 40px;">b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.</p> <p style="margin-left: 40px;">c. Some, but not all, expenditures are classified by function.</p> <p style="margin-left: 40px;">d. No expenditures classified by function are presented.</p> <p style="margin-left: 40px;">e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> Expenditures are classified by functional classification, as shown in the Budget Proposal published on the internet (http://www.cdep.ro/proiecte/2004/600/20/9/anexa01.pdf and Annexes 3/01-3/65).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>3. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ol style="list-style-type: none"> All expenditures are classified by economic classification, and the categorization is compatible with international standards. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by economic classification. No expenditures classified by economic classification are presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Expenditures are classified by economic classification, as shown in the Budget Proposal published on the internet (http://www.cdep.ro/proiecte/2004/600/20/9/anexa01.pdf and Annexes 3/01-3/65 (http://www.cdep.ro/proiecte/2004/600/20/9/anexa03_03.pdf, http://www.cdep.ro/proiecte/2004/600/20/9/anexa03_65.pdf).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Only the last two links are available at the moment.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ol style="list-style-type: none"> Program-level data are presented for all expenditures. Program-level data are presented for at least two-thirds of, but not all, expenditures. Program-level data are presented, but for less than two-thirds of expenditures. No program-level data are presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The expenditures for less than two-thirds of individual programs, as defined for the purposes of the present study "any level of detail below an administrative unit such as a ministry or department," are presented in the supporting documents accompanying the executive budget, i.e. the individuals budgets of ministries, published on the internet in Annexes 3/01-3/65 (http://www.cdep.ro/proiecte/2004/600/20/9/anexa03_03.pdf, http://www.cdep.ro/proiecte/2004/600/20/9/anexa03_65.pdf).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>5. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate expenditure are presented. b. No, multi-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> Three-year estimates of the aggregate expenditures are presented in the “Report on macroeconomic context for 2005 and forecast for 2006 – 2008” – Chapter 4, available on internet at http://www.cdep.ro/proiecte/2004/600/20/9/em629.pdf.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>6. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <p>a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> The executive’s budget presents multi-year expenditure estimates for all individual ministries, by functional and economic classification. This information is published on the internet, in Annexes 3/01-3/65 (http://www.cdep.ro/proiecte/2004/600/20/9/anexa03_03.pdf, http://www.cdep.ro/proiecte/2004/600/20/9/anexa03_65.pdf), one annex for each individual ministry.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>7. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ul style="list-style-type: none"> a. All sources of tax revenue are identified individually. b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. d. No sources of tax revenue are identified individually. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> All sources of tax revenue are identified, as shown in the Budget Proposal published on the internet http://www.cdep.ro/proiecte/2004/600/20/9/anexa01.pdf, http://www.cdep.ro/proiecte/2004/600/20/9/anexa02.pdf and annexes 3/01-3/65).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>8. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ul style="list-style-type: none"> a. All sources of non-tax revenue are identified individually. b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. d. No sources of non-tax revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> All sources of non-tax revenue are identified, as shown in the Budget Proposal published on the internet http://www.cdep.ro/proiecte/2004/600/20/9/anexa01.pdf, http://www.cdep.ro/proiecte/2004/600/20/9/anexa02.pdf and annexes 3/01-3/65).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>9. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, multi-year estimates of aggregate revenue are presented. No, multi-year estimates of aggregate revenue are not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The estimates of the aggregate level of revenue for a 3-year period are presented in the "Report on macroeconomic context for 2005 and forecast for 2006 – 2008" – Chapter4, available on the internet at http://www.cdep.ro/proiecte/2004/600/20/9/em629.pdf.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>10. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. Yes, multi-year estimates are presented, but only for some individual sources of revenue. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The executive's budget presents multi-year revenue estimates for all individual ministries, by source and revenue classification. This information is published on the internet, in Annexes 3/01-3/65 (http://www.cdep.ro/proiecte/2004/600/20/9/anexa03_03.pdf , http://www.cdep.ro/proiecte/2004/600/20/9/anexa03_65.pdf), one annex for each individual ministry.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>11. Does the executive’s budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <p>a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).</p> <p>b. Yes, the data reflect the outstanding debt at the end of the budget year.</p> <p>c. Yes, the data reflect the outstanding debt at the start of the budget year.</p> <p>d. No, data on the outstanding debt are not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> Data on the total government debt outstanding is presented in the “Report on macroeconomic context for 2005 and forecast for 2006 – 2008” – Chapter3.5, available on the internet at http://www.cdep.ro/proiecte/2004/600/20/9/em629.pdf.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>12. Does the executive’s budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented.</p> <p>b. No, interest payments on the debt are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> Data on interest payments on the debt for the budget year is presented in the Budget Proposal, Annex 1, available on the internet at http://www.cdep.ro/proiecte/2004/600/20/9/anexa01.pdf.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>13. Does the executive’s budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented.</p> <p>b. Yes, key additional information is presented, but some details are excluded.</p> <p>c. Yes, some additional information is presented, but it lacks important details.</p> <p>d. No, additional information related to the composition of government debt is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> Analyzing the executive’s budget and all supporting documents published on the internet http://www.cdep.ro/proiecte/2004/600/20/9/em629.pdf , we can conclude that extensive information on government debt is presented (e.g. type of debt: domestic or external debt, estimated interest and commission by type of debt, estimated exchange rate differences – presented on pag.19-29 in the above mentioned document, and currency denomination, maturity, structure by creditor type, etc. are presented on page. 30-35).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <p>a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly.</p> <p>b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.</p> <p>c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.</p> <p>d. No, information related to the macroeconomic forecast is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> The macroeconomic forecast upon which the budget projections are based is discussed in detail, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly and backed-up with figures, tables and graphs. All this information is published on the internet in the “Report on macroeconomic context for 2005 and forecast for 2006 – 2008” – Chapter 4 (http://www.cdep.ro/proiecte/2004/600/20/9/em629.pdf).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of different macroeconomic assumptions on the budget is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The impact of different macroeconomic assumptions on the budget is highlighted in the “Report on macroeconomic context for 2005 and forecast for 2006 – 2008” – Chapter 4 (http://www.cdep.ro/proiecte/2004/600/20/9/em629.pdf), but some details are not presented (e.g. the debt impact on the budget – outstanding debt, maturity, debt forecast and their impact on the budget assumptions; sensitivity analysis for is not performed for any of the budgetary assumptions, etc.).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of policy proposals on expenditures is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The “Report on macroeconomic context for 2005 and forecast for 2006 – 2008” – Chapter 2, 3 (http://www.cdep.ro/proiecte/2004/600/20/9/em629.pdf), highlights the impact of key policy proposals on expenditures, in budget year as compared to previous years; some details are excluded (e.g. estimated debt impact on the expenditures, etc.).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>17. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of policy proposals on revenues is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The “Report on macroeconomic context for 2005 and forecast for 2006 – 2008” – Chapter 2, 3 (http://www.cdep.ro/proiecte/2004/600/20/9/em629.pdf), highlights the impact of key policy proposals on revenues, in the budget year as compared to previous years; some details are excluded (e.g. new revenues sources – such as new tax revenues - and their impact on the budget, etc.).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
Estimates for Years Prior to the Budget Year	
<p>18. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit for BY-1. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented for BY-1. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Data on expenditures for the 2 preceding years, classified by administrative unit, is presented in the Budget Proposal, Annex 1, available on the internet at http://www.cdep.ro/proiecte/2004/600/20/9/anexa01.pdf.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>19. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ol style="list-style-type: none"> All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by function for BY-1. No expenditures classified by function are presented for BY-1. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Data on expenditures for the 2 preceding years, classified by functional classification, is presented in the Budget Proposal, Annex 1, available on the internet at http://www.cdep.ro/proiecte/2004/600/20/9/anexa01.pdf.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>20. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ol style="list-style-type: none"> All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by economic classification for BY-1. No expenditures classified by economic classification are presented for BY-1. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Data on expenditures for the 2 preceding years, classified by economic classification, is presented in the Budget Proposal, Annex 1, available on the internet at http://www.cdep.ro/proiecte/2004/600/20/9/anexa01.pdf.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>21. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> Program-level expenditure data are presented for all expenditures for BY-1. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. No program-level expenditure data are presented for BY-1. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Less than two-thirds of expenditures for individual programs, as defined for the purposes of the present study, are presented in the supporting documents accompanying the executive budget, i.e. the individual budget of ministries, published on the internet in Annexes 3/01-3/65 (http://www.cdep.ro/proiecte/2004/600/20/9/anexa03_03.pdf, http://www.cdep.ro/proiecte/2004/600/20/9/anexa03_65.pdf) for the year BY-1.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>22. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Expenditure estimates for year BY-1 have been updated from the original enacted levels to reflect six months of actual expenditure, as shown in the Budget Proposal, Annex 1, available on the internet at http://www.cdep.ro/proiecte/2004/600/20/9/anexa01.pdf; See also the “Report on macroeconomic context for 2005 and forecast for 2006 – 2008” – Chapter 1), at http://www.cdep.ro/proiecte/2004/600/20/9/em629.pdf, where detailed explanations on the expenditure estimates and their updates for the first semester for BY-1 are provided.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>23. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year estimates of aggregate expenditure are presented. No, such prior-year estimates of aggregate expenditure are not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Detailed level of expenditure estimates, updated to reflect actual expenditure, are presented for 2 years preceding the budget year, as shown in the Budget Proposal, Annex 1, available on internet at http://www.cdep.ro/proiecte/2004/600/20/9/anexa01.pdf.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>24. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Detailed level of expenditure estimates, organized by both economic and functional classification, are presented for the 2 years prior to the budget year, as shown in the Budget Proposal, Annex 1, available on the internet at http://www.cdep.ro/proiecte/2004/600/20/9/anexa01.pdf.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>25. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all expenditures are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The most recent year that reflects the actual outcomes for all expenditures is year BY-2, as shown in the Budget Proposal, Annex 1, available on the internet at http://www.cdep.ro/proiecte/2004/600/20/9/anexa01.pdf.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ol style="list-style-type: none"> Yes, prior-year data are always adjusted to be comparable to the budget year data. Yes, in most cases, prior-year data are adjusted to be comparable. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Prior-year data on expenditure estimates is always adjusted to be comparable to the budget year data, as shown in the Budget Proposal, Annex 1, available on the internet at http://www.cdep.ro/proiecte/2004/600/20/9/anexa01.pdf.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>27. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> All tax revenues are identified individually for BY-1. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. No tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> All tax revenues are identified individually for the 2 years prior the budget year, as shown in the Budget Proposal, Annex 1, available on the internet at http://www.cdep.ro/proiecte/2004/600/20/9/anexa01.pdf.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>28. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> All non-tax revenues are identified individually for BY-1. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. No non-tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> All non-tax revenues are identified individually for the 2 years prior the budget year, as shown in the Budget Proposal, Annex 1, available on the internet at http://www.cdep.ro/proiecte/2004/600/20/9/anexa01.pdf.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>29. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> All BY-1 estimates have been updated from the original estimates to reflect six months of actual revenue collections, as shown in the Budget Proposal, Annex 1, available on the internet at http://www.cdep.ro/proiecte/2004/600/20/9/anexa01.pdf; See also the “Report on macroeconomic context for 2005 and forecast for 2006 – 2008” – Chapter 1), at http://www.cdep.ro/proiecte/2004/600/20/9/em629.pdf, where detailed explanations on the revenue estimates and their updates for the first semester for BY-1 are provided.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>30. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year estimates of aggregate revenue are presented. No, such prior-year estimates of aggregate revenue are not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Estimates of the aggregate level of revenues are presented for a period of 2 years prior the budget year, as shown in the Budget Proposal, Annex 1, available on the internet at http://www.cdep.ro/proiecte/2004/600/20/9/anexa01.pdf.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>31. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Two year prior estimates of revenues are presented in detail, as shown in the Budget Proposal, Annex 1, available on the internet at http://www.cdep.ro/proiecte/2004/600/20/9/anexa01.pdf.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>32. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ol style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all revenues are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The most recent year presented in the executive’s budget for which all revenues reflect actual outcomes is year BY-2, as shown in the Budget Proposal, Annex 1, available on the internet at http://www.cdep.ro/proiecte/2004/600/20/9/anexa01.pdf.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>33. Does the executive’s budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. Yes, but only information on the level of debt is presented. No, information related to the government debt for BY-1 is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Information on the level and composition of government debt for the year BY-1 is presented in the Budget Proposal, Annex 1, available on the internet at http://www.cdep.ro/proiecte/2004/600/20/9/anexa01.pdf . Some details are excluded (composition of debt, currency denomination of debt, outstanding debt, etc.).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; text-align: center; line-height: 30px;">b</div>
<p>34. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for government debt are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The Budget Proposal presents the actual outcomes of the debt for the year BY-2, as shown in Annex 1, available on the internet at http://www.cdep.ro/proiecte/2004/600/20/9/anexa01.pdf .</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; text-align: center; line-height: 30px;">a</div>

Comprehensiveness	
<p>35. Does the executive's budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on extra-budgetary funds is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The executive presents to the parliament information on the main extra-budgetary funds (health insurance fund and social security fund) together with the state budget (http://www.cdep.ro/pls/proiecte/upl_pck.proiect?cam=2&idp=5905). Former extra-budgetary funds (such as energy fund and roads fund) have been included into the state budget as of 2004.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ol style="list-style-type: none"> Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on intergovernmental transfers is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The budget proposal presents information on intergovernmental transfers, as shown in Annexes 1-9, available on the internet at http://www.cdep.ro/proiecte/2004/600/20/9/anexa01.pdf - http://www.cdep.ro/proiecte/2004/600/20/9/anexa09.pdf (quantitative estimates). A detailed narrative discussion on intergovernmental transfers is presented in the "Report on macroeconomic context for 2005 and forecast for 2006 – 2008" (http://www.cdep.ro/proiecte/2004/600/20/9/em629.pdf) - pag.78 – 81.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ul style="list-style-type: none"> a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on transfers to public corporations is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The analysis of the executive’s budget and of the supporting documents published on the internet leads to the conclusion that no information on transfers to public corporations is presented.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>38. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ul style="list-style-type: none"> a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on quasi-fiscal activities is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> All information related to the Budget Proposal (Pre-budget statement, Budget summary, Main Document, Other Budget Documents) is published on the web-sites. None of these documents include information on quasi-fiscal activities.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> All information related to the Budget Proposal (Pre-budget statement, Budget summary, Main Document, Other Budget Documents) is published on the web-sites. None of these documents include information on financial assets held by the government.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, a discussion of their purpose, and (where possible) an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on non-financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> All information related to the Budget Proposal (Pre-budget statement, Budget summary, Main Document, Other Budget Documents) is published on the web-sites. None of these documents include information on non-financial assets held by the government.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on expenditure arrears is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> All information related to the Budget Proposal (Pre-budget statement, Budget summary, Main Document, Other Budget Documents) is published on the web-sites. None of these documents include information on expenditure arrears.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on contingent liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> All information related to the Budget Proposal (Pre-budget statement, Budget summary, Main Document, Other Budget Documents) is published on the web-sites. None of these documents include information on contingent liabilities.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>43. Does the executive's budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ul style="list-style-type: none"> a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key future liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on future liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Romanian accounting system is based on cash accounting, not accrual accounting, so information on future liabilities cannot be introduced in the budget. All information related to the Budget Proposal (Pre-budget statement, Budget summary, Main Document, Other Budget Documents) is published on the web-sites.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>44. Does the executive's budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ul style="list-style-type: none"> a. All sources of donor assistance are identified individually. b. At least two-thirds of, but not all, sources of donor assistance, are identified individually. c. Less than two-thirds of sources of donor assistance are identified individually. d. No sources of donor assistance are identified individually. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In the information related to the Budget Proposal (Pre-budget statement, Budget summary, Main Document, Other Budget Documents), published on the internet at http://www.cdep.ro/proiecte/2004/600/20/9/anexa01.pdf http://www.cdep.ro/proiecte/2004/600/20/9/anexa2.pdf , http://www.cdep.ro/proiecte/2004/600/20/9/anexa03-03.pdf - http://www.cdep.ro/proiecte/2004/600/20/9/anexa03-65.pdf http://www.cdep.ro/proiecte/2004/600/20/9/em629.pdf - pag.117-125, sources of donor assistance is identified individually by type of assistance program (in the current case in Romania, for example the pre EU accession programs such as Phare, Sapard, etc.).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>45. Does the executive's budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ol style="list-style-type: none"> Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on tax expenditures is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> A review of the executive's budget proposal (Pre-budget statement, Budget summary, Main Document, Other Budget Documents) for year 2005, published on the internet at http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=5904 indicates that exceptions or preferences in the tax code are not mentioned, explicit (in form of a tax expenditure statement detailing the purpose, duration, and beneficiaries of each tax preference) or implicit (incorporated into general expenditures).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>46. Does the executive's budget or any supporting budget documentation identify all earmarked revenues?</p> <ol style="list-style-type: none"> All earmarked revenues are identified individually. At least two-thirds of, but not all, earmarked revenues are identified individually. Less than two-thirds of earmarked revenues are identified individually. No earmarked revenues are identified individually. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The earmarked revenues are identified individually in the executive's budget proposal, published on the internet at http://www.cdep.ro/proiecte/2004/600/20/9/anexa01.pdf</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ol style="list-style-type: none"> a. One percent or less of expenditure is dedicated to secret items. b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> As shown in the executive's budget proposal, published on the internet at http://www.cdep.ro/proiecte/2004/600/20/9/anexa01.pdf, the total expenditure for national security, public order and defense represents 22.13% out of the total state budget.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
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The Budget Narrative & Performance Monitoring	
<p>48. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Extensive information on the link between the executive’s budget and the government’s stated policy goals, by functional category and program is presented in the “Report on macroeconomic context for 2005 and forecast for 2006 – 2008” – Chapter 3 (http://www.cdep.ro/proiecte/2004/600/20/9/em629.pdf). This information includes a narrative discussion of the policy goals and quantitative estimates in the form of tables and graphs.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>49. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, extensive information on the link between the budget and the government’s stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the major policy goals, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In the budget’s supporting document “Report on macroeconomic context for 2005 and forecast for 2006 – 2008” – Chapter 4 (http://www.cdep.ro/proiecte/2004/600/20/9/em629.pdf), it is explained how the proposed budget is linked to government’s stated policy goals for a 3-year period.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ol style="list-style-type: none"> Non-financial data are presented for all programs. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. Non-financial data are presented for programs representing less than two-thirds of expenditure. No non-financial data are presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> A review of the executive’s budget proposal for the year 2005, "State budget 2005" (http://www.cdep.ro/proiecte/2004/600/20/9/anexa01.pdf) and of the supporting documents that accompany it, in particular the “Report on macroeconomic context for 2005 and forecast for 2006 – 2008.” (http://www.cdep.ro/proiecte/2004/600/20/9/em629.pdf), indicates that non-financial data are presented for programs representing less than two-thirds of expenditures.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ol style="list-style-type: none"> The non-financial data are very useful for assessing program performance. The non-financial data are mostly useful for assessing program performance. The non-financial data are somewhat useful for assessing program performance. No non-financial data are provided or they are not useful for assessing program performance. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> A review of the supporting documents that accompany the budget document, in particular the “Report on macroeconomic context for 2005 and forecast for 2006 – 2008” (http://www.cdep.ro/proiecte/2004/600/20/9/em629.pdf), indicates that the non-financial data presented are somewhat useful for assessing program performance.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ol style="list-style-type: none"> Performance indicators are presented for all programs. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. Performance indicators are presented for programs representing less than two-thirds of expenditures. No performance indicators are presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The budget proposals submitted by Ministries (http://www.cdep.ro/proiecte/2004/600/20/9/anexa03-03.pdf - no longer available http://www.cdep.ro/proiecte/2004/600/20/9/anexa03-65.pdf - no longer available) include performance indicators for less than two-thirds of expenditures. For these programs, the indicators are well designed and contain sufficient information; but as a whole, for the entire budget, these indicators are limited. But all this information related to performance indicators is not consolidated in the budget proposal or any of the supporting documents, conclusion that can be reached by reviewing all these documents (http://www.cdep.ro/proiecte/2004/600/20/9/anexa01.pdf, http://www.cdep.ro/proiecte/2004/600/20/9/em629.pdf).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ol style="list-style-type: none"> All performance indicators are well designed. Most performance indicators are well designed. Some performance indicators are well designed, but most are not. No programs have performance indicators, or they are not well designed. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Most performance indicators are well designed; this can be concluded analyzing the budget proposals issued by Ministries (http://www.cdep.ro/proiecte/2004/600/20/9/anexa03-03.pdf - no longer available http://www.cdep.ro/proiecte/2004/600/20/9/anexa03-65.pdf - no longer available).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?</p> <ol style="list-style-type: none"> All performance indicators are used in conjunction with performance targets. Most performance indicators are used in conjunction with performance targets. Some performance indicators are used in conjunction with performance targets, but most are not. No performance indicators are used in conjunction with performance targets. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Some performance indicators are used in conjunction with performance targets, as shown in the budget proposals issued by Ministries (http://www.cdep.ro/proiecte/2004/600/20/9/anexa03-03.pdf - no longer available http://www.cdep.ro/proiecte/2004/600/20/9/anexa03-65.pdf - no longer available).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>55. Does the executive’s budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country’s most impoverished populations?</p> <ol style="list-style-type: none"> a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on policies intended to alleviate poverty is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Information on policies targeted to specific segments of population is presented in the budget proposal submitted by specific Ministries (e.g. Ministry of Education and Research, Ministry of Health, Ministry of Environment and Water, etc.), as shown in these documents http://www.cdep.ro/proiecte/2004/600/20/9/anexa03-03.pdf - no longer available http://www.cdep.ro/proiecte/2004/600/20/9/anexa03-65.pdf - no longer available); This information is summarized and consolidated in the “Report on macroeconomic context for 2005 and forecast for 2006 – 2008” http://www.cdep.ro/proiecte/2004/600/20/9/em629.pdf); Some details, like the number of beneficiaries by sector or policy area, or the outcomes of different policies and impact on target population are not presented.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
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Additional Key Information for Budget Analysis & Monitoring	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources?</p> <p style="margin-left: 40px;">a. Yes, extensive information on tax rates and fee schedules is presented, including both a narrative discussion and quantitative estimates.</p> <p style="margin-left: 40px;">b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.</p> <p style="margin-left: 40px;">c. Yes, some information is presented, but it lacks important details.</p> <p style="margin-left: 40px;">d. No, information is not presented.</p> <p style="margin-left: 40px;">e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> Extensive information on tax rates is provided in the Tax Code (Law 571/2003); Materials, documents and analysis on tax rates, fee schedules, and tax burdens are provided by tax authorities (at central and local level, see http://anaf.mfinante.ro/wps/portal), or are produced by different organizations, institutions and individual researchers and are generally available on internet, and some of them also published in different journals (e.g. Journal of Economy and Public Administration – Economie si Administratie Locala - http://www.tribunaeconomica.ro/romana/administratie.htm - <i>no longer available</i>).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ol style="list-style-type: none"> Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. Yes, an analysis is presented; highlighting key aspects of the distribution, but some details are excluded. Yes, some analysis is presented, but it lacks important details. No analysis on the distribution of the tax burden is presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The executive does not present analysis on the distribution of the tax burden. Some analysis of the tax burden is made, but not the distribution at country level – this analysis only covers specific areas or target groups - and is not performed on a regular basis (e.g. on yearly basis, or each time a new tax is introduced). This type of analysis is mainly performed by different organizations, institutions and individual researchers, and is generally available on internet, and also published in different journals (e.g. Journal of Economy and Public Administration – Economie si Administratie Locala - http://www.tribunaeconomica.ro/romana/administratie.htm- <i>no longer available</i>).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ol style="list-style-type: none"> Yes, extensive information on conditions associated with IFI assistance is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with IFI assistance is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Extensive information on conditions associated with IFI (WB, EBRD, EIB, EU, etc.) assistance is presented, including both a narrative discussion (http://www.cdep.ro/proiecte/2004/600/20/9/em629.pdf, Chapter 4.2.4.1, 4.2.4.2) and quantitative estimates. This information is highly publicized (internet, mass media). The volume of assistance by source and program is included in the budget proposals submitted by the Ministries (http://www.cdep.ro/proiecte/2004/600/20/9/anexa03-03.pdf - <i>no longer available</i> http://www.cdep.ro/proiecte/2004/600/20/9/anexa03-65.pdf - <i>no longer available</i>).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ol style="list-style-type: none"> a. Yes, extensive information on conditions associated with donor country assistance is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with donor country assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Extensive information on conditions associated with donor country assistance is presented, including both a narrative discussion and quantitative estimates. This information is highly publicized (internet, mass media). For example, information on EU assistance programs (Phare, ISPA, SAPARD) can be found at: http://www.mie.ro/index.php?p=127&PHPSESSID=eb9acb9c66a61c0ff98589d33dcd3004.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Information is indeed available, but very often it is expressed in professional jargon which makes it difficult to be understood by the intended end-beneficiaries. This explains a multitude of go-between small businesses often belonging to government officials who, thus, facilitate access to funding. The media covers such situations and exposes cases of corruption. http://revistapresei.rol.ro/detaliere.php?id=313397 http://www.cotidianul.ro/index.php?id=5225&art=12590&diraut=28&cHash=112ae5bb81</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ol style="list-style-type: none"> a. Yes, it provides a summary that is very informative. b. Yes, it provides a summary that is somewhat informative. c. Yes, but the summary is not very informative. d. No, it does not provide a summary. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In the Parliament, the Prime Minister delivers a budget speech which summarizes the content of the executive's budget documents. The Prime Minister's budget speech delivered to the Parliament on November 10, 2004, at the discussion of the State Budget for 2005 is available on the internet at: http://www.cdep.ro/pls/steno/steno.stenograma?ids=5766&idm=2&idl=1.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it publishes a citizens budget that is very informative. b. Yes, it publishes a citizens budget that is somewhat informative. c. Yes, but the citizens budget is not very informative. d. No, it does not publish a citizens budget. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The executive doesn’t publish a citizens budget.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ul style="list-style-type: none"> a. Yes, thorough definitions of budget terms are provided. b. Yes, definitions are provided, but some details are excluded. c. Yes, some definitions are provided, but it lacks important details. d. No, definitions are not provided. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The definitions of the terms used in the budget and budget related documents are presented in a Glossary, in the Law of Public Finances, no. 500/2002 (http://www.cdep.ro/proiecte/2002/100/00/2/cd102.pdf), pag.2-7.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>63. Does the executive make available to the public a summary of the budget process?</p> <ul style="list-style-type: none"> a. Yes, it includes a summary of the budget process that is very informative. b. Yes, it includes a summary of the budget process that is somewhat informative. c. Yes, but the summary of the budget process is not very informative. d. No, it does not include a summary of the budget process. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The budget process is presented in detail in the Law of Public Finances, no. 500/2002 (http://www.cdep.ro/proiecte/2002/100/00/2/cd102.pdf).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>64. Do citizens have the right in law to access government information, including budget information?</p> <ul style="list-style-type: none"> a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. d. No, the right to access government information has not been codified into law, or this right does not include access to budget information. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Citizens' right to access government information, including budget information, is regulated by the Law on free access to information, no. 544/2001 (http://www.cdep.ro/pls/legis/legis_pck.htm?act?ida=31720). The practice so far, since the enactment of this law, demonstrates that citizens are generally able to obtain government information, including budget information.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> In theory, citizens are generally able to obtain government information, including budget information. In practice, however, this is not so easy because: a) Internet access in Romania is still very low, b) the access to specific information is difficult to find even for professionals and c) citizen's interest is not yet educated. The information may be available on the site, but the path to it is very obscure.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
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65. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it (for example, from a ministry or agency)?

- a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.
- b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.
- c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.
- a. In practice, no highly disaggregated expenditure information is available.
- b. Not applicable/other (please comment).

Citation and/or comment: Based on the Law on free access to information, no. 544/2001 (http://www.cdep.ro/pls/legis/legis_pck.htm?act?ida=31720), highly disaggregated information should be available to the public for all programs except those considered related to national security or military intelligence. Since in practice, disaggregated data for all expenditures for all programs is either not disclosed or requested, the most appropriate answer to this question is c.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

c

66. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it from a ministry or agency?

- a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.
- b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.
- c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.
- d. In practice, no highly disaggregated non-financial expenditure information is available.
- e. Not applicable/other (please comment).

Citation and/or comment: Highly disaggregated non-financial information should be available to the public, upon request, based on the Law on free access to information, no. 544/2001

(http://www.cdep.ro/pls/legis/legis_pck.htm?act?id=31720), for all programs except those considered related to national security or military intelligence. In practice, the level of detail usually depends upon the number of entities (organizations, institutions, etc) that are the depository of the information (i.e. some data might be held in different locations, by different entities, and this make the request of data sometimes very long and time consuming), so the most appropriate answer to this question is c.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

c

Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>67. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> The release date is set in permanent law. The executive announces the release date at least two months in advance. The executive announces the release date less than two months but more than two weeks in advance. The executive announces the release date two weeks or less before the release, or makes no announcement. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The budget release date, October 15 is set in permanent law, however it was never observed until the year 2003. Since 2004, the release date has been observed.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	a
<p>68. Does the executive release to the public its timetable for its budget preparation process?</p> <ol style="list-style-type: none"> Yes, a detailed timetable is released to the public. Yes, a timetable is released, but some details are excluded. Yes, a timetable is released, but it lacks important details. No, a timetable is not issued to the public. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> A detailed budget timetable is released to the public, in the Law of Public Finances, no. 500/2002 (http://www.cdep.ro/proiecte/2002/100/00/2/cd102.pdf).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	a

<p>69. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ol style="list-style-type: none"> The executive adheres to the dates in its timetable. The executive adheres to most of the key dates in its timetable. The executive has difficulty adhering to most of the dates in its timetable. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Starting with 2004, the executive adheres to the dates in its timetable.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>70. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> Yes, the executive holds extensive consultations with a wide range of legislators. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. Yes, the executive holds very limited consultations, involving only a few members of the legislature. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The executive holds extensive consultations with a wide range of legislators, involving both broad fiscal issues (such as the size of the deficit) and policy priorities (such as allocations to the different sectors). The consultations are held with members of all political parties, and are highly publicized in mass media (e.g http://www.ziua.ro/display.php?id=162233&data=2004-11-11&keyword=buget+stat+2005 , http://www.ziua.ro/display.php?id=162325&data=2004-11-12&keyword=buget+stat+2005 , http://www.ziua.ro/display.php?id=161432&data=2004-11-01&keyword=buget+stat+2005 , http://www.ziua.ro/display.php?id=186512&data=2005-10-13&keyword=buget+stat+2005 , http://www.ziua.ro/display.php?id=186429&data=2005-10-12&keyword=buget+stat+2005).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> The effects, however, are minimal as seen from the allocations to education and health.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>71. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> Yes, the executive holds extensive consultations with a wide range of constituencies. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. Yes, the executive holds very limited consultations, involving only a few constituencies. No, the executive does not typically consult with the public as part of the budget preparation process. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Very limited consultations, involving only a few constituencies are held with the public. The positive aspect however is that these consultations and their results are highly publicized in the mass media. For example, the consultation process for the 2006 budget did not include some major unions or representatives of entrepreneurs' organizations - as shown in the media: (http://www.ziua.ro/display.php?id=186526&data=2005-10-13&keyword=buget+stat+2005).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>72. When does the executive release a pre-budget statement to the public?</p> <ol style="list-style-type: none"> The executive releases a pre-budget statement at least four months in advance of the start of the budget year. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. The executive does not release a pre-budget statement. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> According to the Romanian law (Law on Public Finances 500/2002 (http://www.cdep.ro/proiecte/2002/100/00/2/cd102.pdf) and its subsequent amendments, Law 314/2003), the executive is not required to release a pre-budget statement; only budget supporting documents are required.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>73. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented; highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> According to the Romanian law (Law on Public Finances 500/2002 (http://www.cdep.ro/proiecte/2002/100/00/2/cd102.pdf) and its subsequent amendments, Law 314/2003), the executive is not required to release a pre-budget statement; only budget supporting documents are required.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>74. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> According to the Romanian law (Law on Public Finances 500/2002 (http://www.cdep.ro/proiecte/2002/100/00/2/cd102.pdf) and its subsequent amendments, Law 314/2003), the executive is not required to release a pre-budget statement; only budget supporting documents are required.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

Legislative Approval of the Budget	
<p>75. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ul style="list-style-type: none"> a. The legislature receives the budget at least three months before the start of the budget year. b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. c. The legislature receives the budget less than six weeks before the start of the budget year. d. The legislature does not receive the budget before the start of the budget year. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The legislature receives the budget on or about October 15. Beginning with 2004, the legislature approved the budget before the start of the next fiscal year.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; display: inline-block; padding: 5px;">a</div>

<p>76. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ol style="list-style-type: none"> a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies. b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Researcher’s response to this question was “d.”</u> No public hearings are held on the macroeconomic and fiscal framework.</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be “c.” That is because in both chambers of the Parliament the committees on budget hold hearings opened to the public and the media. During these public hearings explanations from executive is sought and obtained, usually at the level of state secretaries or even ministers. However, the public could attend, but not participate in the debate.”</p> <p><u>Peer Reviewer TWO Comment:</u> The practice of public hearings in the American sense does not exist in Romania.</p> <p><u>IBP Comment:</u> IBP staff decided to change the response from “d” to “c” after reviewing the peer reviewing comments and available public information. Information regarding this is contained in supporting documents.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
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<p>77. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> No public hearings are held on the budgets of administrative units.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> The practice of public hearings in the American sense does not exist in Romania.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>78. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. Yes, a limited number of hearings are held in which testimony from the public is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> No public hearings are held on the budgets of administrative units.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> The practice of public hearings in the American sense does not exist in Romania.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>79. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ol style="list-style-type: none"> Yes, the committees release very informative reports, which include all written testimony presented at the hearings. Yes, the committees release reports, but some details are excluded. Yes, the committees release reports, but they are not very informative. No, the committees do not release reports or do not hold public hearings. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Researcher’s response to this question was “d.” No public hearings are held.</p> <p>Peer Reviewer ONE Comment: A more appropriate response to this question would be “c.” The committees report to the plenary sessions of both chambers of the Parliament, and those reports are published on interned and in Monitorul Oficial. However, these reports are not very informative regarding the details of the debates.”</p> <p>Peer Reviewer TWO Comment: The practice of public hearings in the American sense does not exist in Romania.</p> <p>IBP Comment: IBP staff decided to change the response from “d” to “c” after reviewing the peer reviewer’s comments and sources quoted by her. Information regarding this can be found in supporting documents.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>80. Does the executive present more details or provide a better explanation of any budget proposal, if members of the legislature (including from minority parties) request such information?</p> <ol style="list-style-type: none"> The executive responds to such legislative requests, and it generally provides an appropriate and timely response. The executive responds to such legislative requests, but its responses are sometimes not appropriate or timely. The executive responds to such legislative requests, but its responses are typically not appropriate or timely. The executive responds selectively or ignores such legislative requests. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The executive responds to such legislative requests, and it generally provides an appropriate and timely response. These requests (e.g. http://www.cdep.ro/interpel/2005/i231B.pdf), as well as the responses (http://www.cdep.ro/interpel/2005/i231B.pdf) are posted on the internet.</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>81. Is the legislature (or the appropriate legislative committee) given information for the budget year on the spending of secret items relating to, for instance, national security and military intelligence?</p> <ol style="list-style-type: none"> Yes, the legislature is provided extensive information on all spending on secret items. Yes, the legislature is provided information on spending on secret items, but some details are excluded. Yes, the legislature is provided some information on spending on secret items, but it lacks important details. No, the legislature is provided no information on secret items. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> If there are spending for secret items, not included in the budget, that information is not released to the public. All details related for e.g. to military expenditure (by program, funding source), are disclosed to both legislators and public in the proposed budget of the Ministry of Defense (http://www.cdep.ro/proiecte/2004/600/20/9/anexa03-18.pdf).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>82. Does the legislature have authority to amend the budget presented by the executive?</p> <ol style="list-style-type: none"> Yes, the legislature has unlimited authority to amend the budget. Yes, the legislature has authority to amend the budget, with some limitations. Yes, the legislature has authority to amend the budget, but its authority is very limited. No, the legislature does not have any authority to amend the budget. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> According to the law, the legislative has the authority to amend the budget presented by executive. There are no restrictions on the right of the legislature to modify the executive's budget proposal, including changing the size of the proposed deficit or surplus.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>83. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ol style="list-style-type: none"> The approved budget includes program-level detail. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). The approved budget includes only departmental totals. The approved budget includes less information than departmental totals. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> By analyzing the enacted budget (http://www.mfinante.ro/buget/proiect_buget2005/pdf/Lege_BS200_14oct.pdf) we can conclude that the approved budget includes departmental totals and some additional details (sub-department totals).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
Executive's Implementation of the Budget	
<p>84. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> In-year reports on actual expenditure are released at least every month. In-year reports on actual expenditure are released at least every quarter. In-year reports on actual expenditure are released at least semi-annually. In-year reports on actual expenditure are not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In-year reports on actual expenditure are released every month; these reports can be found on the internet at http://www.mfinante.ro/buletin/2004/buletin2004.jsp?selected=0-11.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>85. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> Yes, in-year reports cover all expenditures. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. Yes, in-year reports cover less than two-thirds of expenditures. No in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The in-year reports cover all expenditures. These are organized by administrative unit, economic and functional classification, as shown in the in-year reports published on the internet at http://www.mfinante.ro/buletin/2004/buletin2004.jsp?selected=0-11.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>86. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ol style="list-style-type: none"> Yes, comparisons are made for all expenditures. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. Yes, but comparisons are made for less than two-thirds of expenditures. No, comparisons are not made, or no in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The in-year reports compare actual year-to-date expenditure with the same period in the previous year. This information can be found on the internet at http://www.mfinante.ro/buletin/2004/buletin2004.jsp?selected=0-11.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>87. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ul style="list-style-type: none"> a. In-year reports on actual revenue collections by source of revenue are released at least every month. b. In-year reports on actual revenue collections are released at least every quarter. c. In-year reports on actual revenue collections are released at least semi-annually. d. In-year reports on actual revenue collections by source of revenue are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In-year reports on actual revenue collections by source of revenue are released at least every month, at http://www.mfinante.ro/buletin/2004/buletin2004.jsp?selected=0-11.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>88. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> a. In-year reports cover the actual revenue collections of all sources of revenue. b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. d. In-year reports on actual revenue collections are not released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In-year reports cover all actual revenue collections organized by source of revenue, as shown at http://www.mfinante.ro/buletin/2004/buletin2004.jsp?selected=0-11.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>89. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all revenue sources. b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. c. Yes, but comparisons are made for less than two-thirds of revenue sources. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In-year reports compare actual year-to-date revenue collections with the same period in the previous year. This information can be found at http://www.mfinante.ro/buletin/2004/buletin2004.jsp?selected=0-11.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>90. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> a. Yes, in-year reports on actual borrowing are released at least every month. b. Yes, in-year reports on actual borrowing are released at least every quarter. c. Yes, in-year reports on actual borrowing are released at least semi-annually. d. No, in-year reports on actual borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Yes, in-year reports on actual borrowing are released every month, and published on the internet at http://www.mfinante.ro/buletin/2004/buletin2004.jsp?selected=0-11.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>91. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information related to the composition of government debt is presented. Yes, key additional information is presented, but some details are excluded. Yes, some additional information is presented, but it lacks important details. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In-year reports present information related to the composition of government debt (interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year, as shown in the reports published at http://www.mfinante.ro/buletin/2004/buletin2004.jsp?selected=0-11.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>92. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ol style="list-style-type: none"> Reports are released 1 month or less after the end of the period. Reports are released 2 months or less (but more than 1 month) after the end of the period. Reports are released more than 2 months after the end of the period. In-year reports are not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Such reports (http://www.mfinante.ro/buletin/2004/buletin2004.jsp?selected=0-11) are released 1 month or less after the end of the period.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>93. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget. b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. d. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> A separate mid-year review is not released.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>94. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> A separate mid-year review is not released.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>95. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> a. The mid-year review includes program-level detail for expenditures. b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). c. The mid-year review includes only departmental totals (or functional totals). d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> A separate mid-year review is not released.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>96. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> A separate mid-year review is not released.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>97. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain level, as specified in law or regulation)?</p> <ol style="list-style-type: none"> a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units. b. Yes, the executive advises the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment. c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. d. No, the executive shifts funds between administrative units without seeking input from the legislature. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The executive advises the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment. These proposals (Government Emergency Ordinances) are publicized on the legislative website (e.g. http://www.cdep.ro/pls/proiecte/upl_com.lista). For example, the executive asked for the legislative’s approval for shifting more funds for heating subsidies (see GEO 143/2005 published on the internet at http://www.cdep.ro/proiecte/2005/600/00/3/oug603.pdf , approved by legislative by http://www.cdep.ro/proiecte/2005/600/00/3/as603.pdf)</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be “d.” The Government may approve Government Decisions - which are not submitted to the Parliament – in which shifting funds between administrative unit is allowed. The basic condition is that the amount shifted to do not exceed the budgetary line approved by the Parliament.</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP staff decided to maintain the “b” response as the present government does not engage in the practice mentioned by peer reviewer one.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
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<p>98. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ol style="list-style-type: none"> There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. No, the procurement process was not open and competitive in practice. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. These are mentioned in different studies and reports - e.g. Freedom House Report “Politici anticoruptie ale guvernului Romaniei – Raport de evaluare” (http://www.uar.ro/FH%20audit%20RO%2016_031.pdf) pag. 123-130.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>99. When does the legislature typically approve supplemental budgets?</p> <ol style="list-style-type: none"> Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Supplemental budgets are approved prior to being disbursed, as required by law. These proposals are publicized on the legislative website (http://www.cdep.ro/pls/proiecte/upl_com.lista). Supplemental budgets are approved quite often, for e.g. in the case of mid year budget revision (Executive’s request at http://www.cdep.ro/proiecte/2005/500/20/4/oug524.pdf, Legislature’s approval at http://www.cdep.ro/proiecte/2005/500/20/4/pr524_05.pdf).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>100. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ol style="list-style-type: none"> Supplemental budgets are generally equal to 2 percent or less of the original budget. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Supplemental budgets are generally equal to more than 2 percent but less than 5 percent of the original budget, as shown in the proposals published on the legislative website (http://www.cdep.ro/pls/proiecte/upl_com.lista, http://www.cdep.ro/proiecte/2005/500/20/4/oug524.pdf pag.6-8) and in the in-year budget reports (http://www.mfinante.ro/buletin/2004/buletin2004.jsp?selected=0).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>101. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ol style="list-style-type: none"> Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget. Expenditures are approved after the funds are expended, but before the end of the fiscal year. Expenditures are approved after the end of the fiscal year, for example in the next budget. Such expenditure takes place without legislative approval. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Expenditures of contingency funds or other funds for which no specific purpose was identified in the budget are approved before the funds are expended, as shown in the proposals published on the legislative website (http://www.cdep.ro/pls/proiecte/upl_com.lista, http://www.cdep.ro/proiecte/2005/500/20/4/oug524.pdf pag.6-8). If the legislative is not in session, the Executive will issue a Government Ordinance for the approval of these funds, subject to enactment as a law in the next legislative session.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

Executive's Year End Report and the Supreme Audit Institution	
<p>102. How long after the end of the budget year does the executive release to the public a year-end report or another document that discusses the budget's actual outcome for the year?</p> <ul style="list-style-type: none"> a. Reports are released six months or less after the end of the fiscal year. b. Reports are released 12 months or less (but more than six months) after the end of the fiscal year. c. Reports are released more than 12 months after the end of the fiscal year. d. The executive does not release a year-end report. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The year-end report (http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=6607) is released less than six months after the end of the fiscal year.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>103. In the year-end report, or another document released to the public by the executive (please specify below), have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"> a. Yes, all data on actual outcomes have been audited. b. At least two-thirds, but not all, of the data on actual outcomes have been audited. c. Less than two-thirds of the data on actual outcomes have been audited. d. None of the data on actual outcomes has been audited, or a year-end report is not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The data in the year-end report is not audited, but they are subject to auditing.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>104. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The year-end report (http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=6607) provides extensive explanation on the difference between the enacted levels and the actual outcome for expenditures, including both a narrative discussion and quantitative estimates.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>105. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report, or another document released to the public by the executive (please specify below)?</p> <ol style="list-style-type: none"> The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). The explanation focuses on a higher level of aggregation than departmental totals (or functional totals), No explanation of the differences is provided, or such a report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The year-end report (http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=6607) explains the differences between the enacted level and the actual expenditure. The information is presented both as departmental totals as well as lower level of detail, but not for all program levels.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>106. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The year-end report (http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=6607) provides extensive explanation on the difference between the enacted levels and the actual outcomes for revenues, including both a narrative discussion and quantitative estimates.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>107. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The year-end report (http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=6607) provides extensive explanation of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for the year, including both a narrative discussion and quantitative estimates.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>108. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The year-end report (http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=6607) provides quantitative information on the difference between the original estimates and the year-end outcome of non-financial data. Qualitative information, e.g. explanation of the differences is presented very briefly or not discussed at all.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>109. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original performance indicators and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The year-end report (http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=6607) provides quantitative information on the difference between the original performance indicators and the end of the year outcome; qualitative information of these differences, like the reasons leading to the non-achievement of some of the indicators is not presented.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>110. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted level of funds intended to benefit directly the country's most impoverished populations and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The year-end report (http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=6607) provides quantitative information on the differences between the enacted level and the year-end outcome of funds targeted to support disfavored population; qualitative information, such as the reasons for not reaching the enacted levels for these types of funds are not presented in detail.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>111. Does the year-end report, or another document released to the public by the executive (please specify below), present the actual outcome for extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key issues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented on extra-budgetary funds, or such a report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The year-end report (http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=6607) provides quantitative information on the differences between the enacted level and the year-end outcome of extra-budgetary funds; qualitative information, such as an explanation for not reaching/exceeding the enacted levels for these types of funds is very briefly presented.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>112. How long after the end of the fiscal year are the final expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> Final audited accounts are released to the public six months or less after the end of the fiscal year. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Final audit accounts are to be completed by the Court of Accounts within 12 months (according to the law). In general these reports take more than 24 months to complete. The latest audit report available in November 2005 is for fiscal year 2002 (http://www.rcc.ro/documente/sinteza-public.PDF).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>113. Two years after the completion of a fiscal year, what percentage of expenditure has been audited and (except for secret programs) the reports released to the public?</p> <ol style="list-style-type: none"> All expenditures have been audited and the reports released to the public. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. Expenditure representing less than two-thirds of expenditure have been audited. No expenditures have been audited, or the reports have not been released to the public. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The latest audit report available in November 2005 is for fiscal year 2002 (http://www.rcc.ro/documente/sinteza-public.PDF). Given this practice, the most appropriate answer to this question is d.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>114. Do year-end audit reports of departmental expenditure that are released to the public include an executive summary?</p> <ul style="list-style-type: none"> a. All of these audit reports include an executive summary. b. Most of these reports include an executive summary. c. Some of these reports include an executive summary. d. None of these audit reports include an executive summary, or such reports are not released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The audit report includes an executive summary (http://www.rcc.ro/documente/sinteza-public.PDF).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>115. 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?</p> <ul style="list-style-type: none"> 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 they are removed. b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature. c. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> This aspect is regulated by the law on functioning of the Court of Accounts (law 94/1992 and law 77/2002).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>116. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, the SAI releases to the public audits of all extra-budgetary funds. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The Court of Accounts releases to the public audits of extra-budgetary funds (http://www.rcc.ro/documente/sinteza-public.PDF).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>117. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have discretion in law to undertake those audits it may wish to?</p> <ol style="list-style-type: none"> The SAI has full discretion to decide which audits it wishes to undertake. The SAI has significant discretion, but faces some limitations. The SAI has some discretion, but faces considerable limitations. The SAI has no discretion to decide which audits it wishes to undertake. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The Court of Accounts has full discretion to decide which audits to undertake, according to the law 94/1992 and law 77/2002 that regulates its activity.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> However, in practice various interest groups request that the Court of Accounts investigate specific parties, organizations, etc. This is often covered by the media http://stiri.rol.ro/stiri/2006/01/pnl_fondurile_psd_la_curtea_de_conturi.htm.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>118. Who determines the budget of the Supreme Audit Institution?</p> <ol style="list-style-type: none"> 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. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The budget (http://www.cdep.ro/proiecte/2004/600/20/9/anexa03-07.pdf) is proposed by the Court of Accounts and approved by the legislative.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>119. Does a committee of the legislature view and scrutinize the audit reports?</p> <ol style="list-style-type: none"> Yes, all audit reports are scrutinized. Yes, most audit reports are scrutinized. Yes, some audit reports are scrutinized. No, audit reports are not scrutinized. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> All audit reports are scrutinized. The legislative received in recent years between seven and nine reports. Following up on the reports the legislative takes the required formal decision. The legislative also examines and debates SAI annual report together with the annual execution account of the state budget (see “Romania Country Financial Accountability Assessment – 2003, World Bank).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>120. 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?</p> <ul style="list-style-type: none"> a. Yes, the executive reports publicly on what steps it has taken to address audit findings. b. Yes, the executive reports publicly on most audit findings. c. Yes, the executive reports publicly on some audit findings. d. No, the executive does not report on steps it has taken to address audit findings. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Analyzing the documents available on the executive's website (http://www.guv.ro) we can conclude that the executive does not report on steps it has taken to address audit findings.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>121. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. b. Yes, a report is released, covering key audit recommendations, but some details are excluded. c. Yes, a report is released, but it lacks important details. d. No, a report is not produced or it is prepared for internal purposes only (please specify). e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Analyzing the documents available on the executive's websites (http://www.cdep.ro, http://www.senat.ro) and Court of Accounts' website (http://www.rcc.ro) we can conclude that this report is not produced.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>122. Are audit reports related to national security and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> a. Yes, legislators are provided with detailed audit reports related to national security and other secret programs. b. Yes, legislators are provided audit reports on secret items, but some details are excluded. c. Yes, legislators are provided audit reports on secret items, but they lack important details. d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The legislators are not provided audit reports on secret items. The only audit report provided by the Court of Accounts is to be found at (http://www.rcc.ro/documente/sinteza-public.PDF).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
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