

International Budget Partnership
OPEN BUDGET QUESTIONNAIRE
Romania, September 2009

International Budget Partnership
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International Budget Partnership OPEN BUDGET QUESTIONNAIRE

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Section One: The Availability of Budget Documents

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

Budget Documents Used in Completing the Questionnaire	
	Budget Year Used
Pre-Budget Statement	Not available
Budget Summary	Not available
Executive's Budget Proposal	2009
Supporting Budget Documents	2009
Citizens Budget	Not available
Enacted Budget	2009
In-Year Reports	2009
Mid-Year Report	Not available
Year-End Report	2008
Audit Report	2007

Table 2. Key Budget Documents Used: Full Titles and Internet Links

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Not Produced
Budget Summary	Not Produced
Executive's Budget Proposal	<p>First Proposal: Title: Proiectul Legii bugetului de stat pe anul 2009 Date: October 28, 2008 Link: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9730 Note: Budget Proposal withdraw on December 31, 2008</p> <p>Second Proposal: Title: Proiectul Legii bugetului de stat pe anul 2009 Date: February 05, 2009 Link: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815</p> <p>Note: A first Budget Proposal for 2009 and subsequent documents have been prepared in October 2008. Following the parliamentary elections in November 2008 and the change of the Government, this Budget proposal was cancelled.</p> <p>A new Budget Proposal was prepared by the new Government in February 2009</p> <p>The answers in the Executive's Budget Proposal Section in the Questionnaire are based on the second Budget Proposal that was enacted as the State Budget Law.</p>
Budget Document One in Support of the Executive's Budget Proposal	<p>Supporting Documents for Second Budget Proposal Date: February 05, 2009 Budget Annexes (by administrative unit) http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf</p>
Budget Document Two in Support of the Executive's Budget Proposal	<p>First Report Title: Raport privind situatia economica pentru anul 2009 si proiectia acesteia pe anii 2010-2012 Date: October 28, 2008 Link: http://www.cdep.ro/proiecte/2008/700/10/1/raport.pdf</p> <p>Second Report Title: Raport Buget 2009 Date: February 5, 2009 Link: http://www.cdep.ro/proiecte/2009/000/40/4/RaportBuget2009.pdf</p>

Budget Document Three in Support of the Executive's Budget Proposal		
Citizens Budget		Not Produced
Enacted Budget		Title: Legea bugetului de stat pe anul 2009 - Law 18/26.02. 2009 Date: February 26, 2009 Link: http://www.mfinante.ro/link.jsp?body=/buget/index2009.htm
In-Year Reports		In-year reports for FY 2009 were not released by the Executive. However, some information is available through the Monthly Bulletins released by the National Bank (National Institute of Statistics). http://www.insse.ro/cms/rw/pages/arhivaBuletine2009.en.do http://www.insse.ro/cms/files/arhiva_buletine2009/bsl_3.pdf
Mid-Year Review		Not Produced
Year-End Report	Title: Nota de prezentare a contului general anual de executie a bugetului de stat, a bugetului fondului national unic de asigurari sociale de sanatate si a contului general anual a datoriei publice a statului, pe anul 2008 Date: June 25, 2009 Link: http://portalmfp.mfinante.ro/wps/portal!/ut/p/.cmd/cs/.ce/7_0_A/.s/7_0_2COC/_s.7_0_A/7_0_2COC;jsessionid=0000sWTGZAruuQLczCGtaRwEil6:1139eljn3	
Audit Report	Synthesis of Public Report 2007 and Public Report 2007, published on the Court of Accounts webpage for audit reports: http://www.curteadeconturi.ro/sites/ccr/RO/Publicatii/default.aspx	
Other Documents	Enacted Budgets 2001-2008: http://www.mfinante.ro/buget/index.jsp	
Relevant Ministries & Departments	Link to all Ministries: http://www.gov.ro/content/index/l/1/p/1/c/16/	

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

DISTRIBUTION OF BUDGET DOCUMENTS						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes	Yes		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	
<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?</i>						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	NA	No	NA	No	No	NA
2. Advance notification of release is sent to users, media	NA	No	NA	No	No	NA
3. Released to public same day as official release to media	NA	Yes	NA	Yes	Yes	NA
4. Available on the Internet free of charge	NA	Yes	NA	Yes	Yes	NA
5. Free print copies available, limited distribution	NA	No	NA	No	No	NA
6. Free print copies available, mass distribution	NA	No	NA	No	No	NA
7. Readily available outside capital and/or big cities ⁺	NA	Yes	NA	Yes	Yes	NA
8. Written in more than one language	NA	No	NA	No	No	NA
9. News conference is held to discuss release	NA	Yes	NA	No	Yes	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					
	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?</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	NA	NA	Yes	No
2. Advance notification of release sent to users, media	No	NA	NA	No	No
3. Released to public same day as official release to media	Yes	NA	NA	Yes	Yes
4. Available on the Internet free of charge	Yes	Yes	NA	Yes	Yes
5. Free print copies available, limited distribution	No	NA	NA	No	No
6. Free print copies available, mass distribution	No	NA	NA	No	No
7. Readily available outside capital/big cities ⁺	Yes	NA	NA	Yes	Yes
8. Written in more than one language	No	NA	NA	No	No
9. News conference is held to discuss release	Yes	NA	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

Note 1: The Open Budget Survey research process was carried out over a 12-month period and the final version of the Open Budget Questionnaires reflect decisions made after multiple rounds of discussions between Survey researchers, peer reviewers, and the International Budget Partnership (IBP) (in several countries these decisions also considered comments received from governments). When peer reviewers or governments agreed with the answers provided by researchers, they often provided no comment. Thus for many questions, the section in the questionnaire that should contain peer reviewer comments is left blank. However, if the government did not provide any comments to a question (because it did not dispute the answer), the section within the questionnaire that is meant to reflect government comments specifies the answer that the government agreed with (by default).

Since the IBP continued its discussions with the researchers even after receiving peer reviewer and government comments, for some questions these discussions resulted in a mutual decision to change the answers, even if the peer reviewers and governments agreed with the original answer provided by the researcher. Such changes may have happened as a result of:

1. A more consistent application of the Survey methodology;
2. New information identified by the researcher or by IBP that had a bearing on the answer for a particular question; or
3. Decisions made to ensure cross-country comparability of answers.

For more information on these changes for any question please write to info@internationalbudget.org.

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> <ol style="list-style-type: none"> All expenditures are classified by administrative unit. Expenditures are classified by administrative unit, but some small units are not shown separately. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented. Not applicable/other (please comment). <p><u>Citation:</u> Budget Proposal: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815 and Annexes: http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf</p> <p><u>Comment:</u> Expenditures are classified by administrative unit, as shown in the Budget Proposal for 2009; each Annex of the Budget represents the proposed budget of an administrative unit.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<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>a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.</p> <p>b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.</p> <p>c. Some, but not all, expenditures are classified by function.</p> <p>d. No expenditures classified by function are presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Budget Proposal: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815 and Annexes: http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf</p> <p><u>Comment:</u> All expenditures are classified by functional classification and the categorization is compatible with international standards, as shown in the Budget Proposal for 2009.</p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Correct. The current structure of the budget has been built in the years 2000 during the negotiations with EC and IMF.</p> <p><u>IBP Comment:</u> IBP editors chose answer "a" as originally suggested by the researcher.</p>	a
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<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> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification. d. No expenditures classified by economic classification are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Proposal: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815 and Annexes: http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf</p> <p><u>Comment:</u> All expenditures are classified by economic classification and the categorization is compatible with international standards, as shown in the Budget Proposal for 2009.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?
- 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).

Citation:

Budget Proposal:

http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815

and

Annexes:

http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf

Comment:

Program-level data is presented for at least two thirds, but not all expenditures. For e.g., for the Ministry of Transportation the total expenditures are RON 10,653,165,000 (see: http://www.cdep.ro/proiecte/2009/000/40/4/ax3_24.pdf) and less than two thirds of these expenditures are presented at the program level.

b

Researcher Response to this Question was "b"

Peer Reviewer One Comment: Since, in the case of Ministry of Transportation, the synthesis of public policies financed by the budget project is not subdivided into financing sources, one may presume that total expenditures refers to all the financing sources, which means that 96.6% of these expenditures are presented at the program level.

Peer Reviewer Two Comment: Correct. Especially the intra-ministry budgets are not detailed, leaving room for discretionary decisions.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "b." I chose my answer because as stated in my initial comment less than two thirds of budget expenditures are presented at the program level. Peer Reviewer One's comment is not correct – the funding sources are presented in the budget.

IBP Comment: IBP editors chose answer "b" as suggested by the researcher.

<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:</u> Budget proposal: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=8758 and Annexes: http://www.cdep.ro/proiecte/2007/600/90/5/tit01.pdf http://www.cdep.ro/proiecte/2007/600/90/5/TIT65.pdf</p> <p><u>Comment:</u> Three-year expenditure estimates are presented in the Budget Annexes.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Correct. European standards.</p>	<p>a</p>
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<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> <ol style="list-style-type: none"> 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><u>Citation:</u> Budget Proposal: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815 and Annexes: http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf</p> <p><u>Comment:</u> The Budget Proposal presents multi-year expenditure estimates for all individual ministries and institutions by functional and economic classification. This information can be found in the Annexes to the Budget Proposal.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<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> <ol style="list-style-type: none"> All sources of tax revenue are identified individually. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. No sources of tax revenue are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> Budget Proposal: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815 and Annexes: http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf</p> <p><u>Comment:</u> All sources of tax revenue are identified, as shown in the Budget Proposal and Annexes.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<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> <ol style="list-style-type: none"> All sources of non-tax revenue are identified individually. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. No sources of non-tax revenues are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> Budget Proposal: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815 and Annexes: http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf</p> <p><u>Comment:</u> All sources of non-tax revenue are identified, as shown in the Budget Proposal and Annexes.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<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> <p>a. Yes, multi-year estimates of aggregate revenue are presented. b. No, multi-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Budget Proposal: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815 and Annexes: http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf</p> <p><u>Comment:</u> Three-year revenue estimates of aggregate revenues are presented in the Budget Annexes.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<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:</u> Budget Proposal: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815 and Annexes: http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf</p> <p><u>Comment:</u> The Budget Proposal presents multi-year revenue estimates for all individual ministries and institutions, by source and revenue classification, as shown in the Annexes to the Budget Proposal.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?
- 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).
 - Yes, the data reflect the outstanding debt at the end of the budget year.
 - Yes, the data reflect the outstanding debt at the start of the budget year.
 - No, data on the outstanding debt are not presented.
 - Not applicable/other (please comment).

Citation:

Report on the macroeconomic context for 2008 and forecast for 2009-2011:
<http://www.cdep.ro/proiecte/2007/600/90/5/raport.pdf>

Comment:

Data on the total government outstanding debt is presented in the Report on macroeconomic context for 2007 and in the forecast for 2008-2010, section 3, page 94.

a

Researcher Response to this Question was "a"

Peer Reviewer One Comment: More accurate data on total government outstanding debt can be found in the Budget Report for 2009, Section 3:
<http://www.cdep.ro/proiecte/2009/000/40/4/RaportBuget2009.pdf>,

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "a." I chose my answer because the Peer Reviewer's comment does not contradict my initial answer. Furthermore, the source document cited by Peer Reviewer was not available by the end date of the research, September 2009.

IBP Comment: IBP editors chose answer "a" as suggested by the researcher.

<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. b. No, interest payments on the debt are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Budget Proposal: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815 and Annexes: http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf</p> <p><u>Comment:</u> Data on interest payments on the debt for the budget year is presented in the Budget Proposal</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Correct. The issue is the exchange rate. If the exchange rate changes significantly during the year, this part of the budget needs corrections which are approved by the Government and Parliament.</p>	<p>a</p>
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<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:</u> Budget Report 2009: http://www.cdep.ro/proiecte/2009/000/40/4/RaportBuget2009.pdf</p> <p><u>Comment:</u> Key information on government debt (e.g. volume, type of debt: domestic or external, maturity: expressed as short, medium and long term) is presented (page 21-23 in the Budget Report) but it lacks important details (such as estimated interest and commission by type of debt, currency denomination, maturity, structure by creditor type, etc.)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Correct. Even requests for more transparency are not fulfilled by the Ministry of Finance.</p>	<p>C</p>
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<p>14. Does the executive's budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ol style="list-style-type: none"> 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. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details. No, information related to the macroeconomic forecast is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Budget Report 2009: http://www.cdep.ro/proiecte/2009/000/40/4/RaportBuget2009.pdf</p> <p><u>Comment:</u> The macroeconomic forecast upon which the budget projection is based is briefly discussed in the Budget Report (pages 48-51). Key assumptions are stated but important details (e.g. analysis or any supporting background demonstrating the stated assumptions) are missing.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C
<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:</u> Budget Report 2009: http://www.cdep.ro/proiecte/2009/000/40/4/RaportBuget2009.pdf</p> <p><u>Comment:</u> No information on the impact of different macroeconomic assumptions on the budget is presented (Chapter 6 in the Budget Report).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<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:</u> Budget Report 2009: http://www.cdep.ro/proiecte/2009/000/40/4/RaportBuget2009.pdf</p> <p><u>Comment:</u> In Sections 3.3 - 3.5 of the Budget Report some information on the impact of policy proposals on expenditures is presented but it lacks important details (how was the impact measured, quantified impact on expenditures of different proposals, etc).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Very correct.</p>	<p>C</p>
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<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"> a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on revenues is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Report 2009: http://www.cdep.ro/proiecte/2009/000/40/4/RaportBuget2009.pdf</p> <p><u>Comment:</u> In Sections 3.1. - 3.3.2 of the Budget Report some information on how policy proposals affect revenues is presented but it lacks important details (how the impact of different policies was assessed, quantified effect on different revenues categories, etc).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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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:</u> Budget Proposal: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815 and Annexes: http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf</p> <p><u>Comment:</u> Data on expenditures for 2 preceding years, classified by administrative unit, is presented in the Budget Proposal and Annexes.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<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> <p>a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards.</p> <p>b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards.</p> <p>c. Some, but not all, expenditures are classified by function for BY-1.</p> <p>d. No expenditures classified by function are presented for BY-1.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Budget Proposal: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815 and Annexes: http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf</p> <p><u>Comment:</u> Data on expenditures for 2 preceding years, classified by functional classification, is presented in the Budget Proposal and Annexes.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<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> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification for BY-1. d. No expenditures classified by economic classification are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Proposal: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815 and Annexes: http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf</p> <p><u>Comment:</u> Data on expenditures for 2 preceding years, classified by economic classification, is presented in the Budget Proposal and Annexes.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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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)?
- a. Program-level expenditure data are presented for all expenditures for BY-1.
 - b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1.
 - c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1.
 - d. No program-level expenditure data are presented for BY-1.
 - e. Not applicable/other (please comment).

Citation:

Budget Proposal:

http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815

and

Annexes:

http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf

Comment:

Program-level expenditures are presented for all expenditures, in the Budget Proposal and Annexes for 2 preceding years.

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose answer "b" to maintain consistency within the questionnaire (see question 4).

b

<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"> a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Proposal: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815 and Annexes: http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf</p> <p><u>Comment:</u> Expenditure estimates for BY-1 have been updated from the original enacted levels to reflect actual expenditure, as shown in the Budget Proposal and the Annexes.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<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> <p>a. Yes, such prior-year estimates of aggregate expenditure are presented.</p> <p>b. No, such prior-year estimates of aggregate expenditure are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Budget Proposal: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815 and Annexes: http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf</p> <p><u>Comment:</u> Detailed estimates of the level of expenditure, updated to reflect actual expenditure, are presented for 2 years preceding the budget year, in the Budget Proposal and the Annexes.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<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"> a. 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). b. 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. c. 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. d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Proposal: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815 and Annexes: http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf</p> <p><u>Comment:</u> Detailed estimates of the level of expenditure, organized by both economic and functional classification, are presented for the 2 years prior to the budget year in the Budget Proposal and the Annexes.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<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> <ul 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 expenditures are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Proposal: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815 and Annexes: http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf</p> <p><u>Comment:</u> The most recent year that reflects the actual outcomes for all expenditures is BY-2, as shown in the Budget Proposal and the Annexes.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<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> <ul style="list-style-type: none"> a. Yes, prior-year data are always adjusted to be comparable to the budget year data. b. Yes, in most cases, prior-year data are adjusted to be comparable. c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Proposal: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815 and Annexes: http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf</p> <p><u>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 and the Annexes.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<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> <ul style="list-style-type: none"> a. All tax revenues are identified individually for BY-1. b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. d. No tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Proposal: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815 and Annexes: http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf</p> <p><u>Comment:</u> All tax revenues are identified individually for the 2 years prior to the budget year, as shown in the Budget Proposal and the Annexes.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<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> <ul style="list-style-type: none"> a. All non-tax revenues are identified individually for BY-1. b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. d. No non-tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Proposal: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815 and Annexes: http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf</p> <p><u>Comment:</u> All non-tax revenues are identified individually for the 2 years prior to the budget year, as shown in the Budget Proposal and the Annexes.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<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> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Proposal: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815 and Annexes: http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf</p> <p><u>Comment:</u> All BY-1 estimates have been updated from the original enacted levels to reflect actual revenue collection, as shown in the Budget Proposal and the Annexes.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<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> <p>a. Yes, such prior-year estimates of aggregate revenue are presented. b. No, such prior-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Budget Proposal: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815 and Annexes: http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf</p> <p><u>Comment:</u> Estimates of the aggregate level of revenues are presented for a period of 2 years prior to the budget year in the Budget Proposal and the Annexes.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<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> <ul 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:</u> Budget Proposal: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815 and Annexes: http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf</p> <p><u>Comment:</u> Estimates for each individual revenue source and by revenue classification are presented for a period of 2 years prior to the budget year in the Budget Proposal and the Annexes.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<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"> 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 revenues are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> Budget Proposal: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815 and Annexes: http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf</p> <p><u>Comment:</u> The most recent year presented in the executive's budget for which all revenues reflect actual outcomes is BY-2, as shown in the Budget Proposal and the Annexes.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<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:</u> Budget Proposal: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815 and Annexes: http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf</p> <p><u>Comment:</u> Information on the level and composition of government debt for BY-1 is presented in the Budget Proposal and the Annexes.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<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:</u> Budget Proposal: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815 and Annexes: http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf</p> <p><u>Comment:</u> The Budget Proposal and the Annexes present the actual outcomes of the debt for BY-2.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
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:</u> Annex 10 to the Budget Proposal: http://www.cdep.ro/proiecte/2009/000/40/4/ax10.pdf</p> <p><u>Comment:</u> The Budget Proposal includes in Annex 10 all information on the extra-budgetary funds (it is a unique fund, for social insurance and health). Narrative information on the fund for social insurance and health is included in the "fiche of project / objective" for each investment to be financed out of this fund. There is also extensive information at the aggregate level on extra-budgetary funds at the local level.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <p>a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on intergovernmental transfers is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Budget Proposal: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815 and Annexes 4 to 7: http://www.cdep.ro/proiecte/2009/000/40/4/ax4.pdf.....ax7.pdf</p> <p>Budget Report 2009: http://www.cdep.ro/proiecte/2009/000/40/4/RaportBuget2009.pdf</p> <p><u>Comment:</u> The Budget Annexes 4 to 7 present information on intergovernmental transfers (quantitative estimates). A narrative discussion on the intergovernmental transfers is presented in the Budget Proposal (pages 2-4) and in the Budget Report (pag.35-38).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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37. Does the executive's budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?
- Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates.
 - Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded.
 - Yes, some information is presented, but it lacks important details.
 - No, information on transfers to public corporations is not presented.
 - Not applicable/other (please comment).

Citation:

Budget Proposal:

http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815

and

Annexes:

http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf

Comment:

In the Budget Annexes, detailed information on the transfers to public institutions is included (for those Ministries that have public institution subordinated), both in a narrative presentation (including objectives, policies, programs) and quantitative estimates.

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "b." Information on the transfers to public institutions is very brief and not presented for all the public institutions or companies subordinated to various Ministries. For example, in the case of the Ministry of Culture, the budget for few of the institutions subordinated to this Ministry is presented, and in the case of the Ministry of Transportation, the transfers to a series of public companies are not overtly presented in a narrative form, as well as in quantitative ones.

Citation:

http://www.cdep.ro/proiecte/2009/000/40/4/ax3_27.pdf

http://www.cdep.ro/proiecte/2009/000/40/4/ax3_24.pdf

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer One to "b." I chose my answer because the Peer Reviewer's comment is correct – in some cases the information on transfers to public institutions is not highly detailed.

IBP Comment: IBP editors chose answer "b" as suggested by Peer Reviewer One.

b

<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> <ol 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:</u> Budget Proposal: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815 and Annexes: http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf Budget Report 2009: http://www.cdep.ro/proiecte/2009/000/40/4/RaportBuget2009.pdf</p> <p><u>Comment:</u> None of the documents related to the Budget Proposal (the Annexes, other supporting documents) cited above include information on quasi-fiscal activities.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ol style="list-style-type: none"> 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. Yes, information is presented, highlighting key information, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on financial assets is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Budget Proposal: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815 and Annexes: http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf</p> <p><u>Comment:</u> Only the information on the value of financial assets held by the government is presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Correct. Sometimes the National Bank - based on its own analyses - publishes some data regarding the financial assets.</p>	C
<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ol style="list-style-type: none"> Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. Yes, information is presented, highlighting key information, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on non-financial assets is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Budget Proposal: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815 and Annexes: http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf</p> <p><u>Comment:</u> Only the information on the value of non-financial assets held by the government is presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C

<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:</u> Budget Proposal: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815 and Annexes: http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf</p> <p>Raport Budget (Budget Report) 2009: http://www.cdep.ro/proiecte/2009/000/40/4/RaportBuget2009.pdf</p> <p><u>Comment:</u> None of the documents related to the Budget Proposal (the Annexes, other supporting documents) cited above include information on expenditure arrears.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Correct. That is an important point of the new memorandum agreed upon with the IMF in 2009.</p>	<p>d</p>
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<p>42. Does the executive's budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ol 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:</u> Budget Proposal: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815 and Annexes: http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf</p> <p>Raport Budget (Budget Report) 2009: http://www.cdep.ro/proiecte/2009/000/40/4/RaportBuget2009.pdf</p> <p><u>Comment:</u> None of the documents related to the Budget Proposal (the Annexes, other supporting documents) cited above include information on contingent liabilities.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>43. Does the executive's budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ol style="list-style-type: none"> Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key future liabilities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on future liabilities is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Budget Proposal: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815 and Annexes: http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf</p> <p>Raport Budget (Budget Report) 2009: http://www.cdep.ro/proiecte/2009/000/40/4/RaportBuget2009.pdf</p> <p><u>Comment:</u> None of the documents related to the Budget Proposal (the Annexes, other supporting documents) cited above include information on future liabilities.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<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:</u> Budget Proposal: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815 and Annexes: http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf</p> <p><u>Comment:</u> All sources of donor assistance are identified individually, by type of assistance program, volume of pledged funds, local co-financing requirements and sources.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<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:</u> Budget Proposal: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815 and Annexes: http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf</p> <p><u>Comment:</u> A review of the Budget Proposal and of the other supporting documents indicates that exceptions or preferences in the tax code are not mentioned, either explicitly (in the form of a tax expenditure statement detailing the purpose, duration and beneficiaries of each tax preference) or implicitly (i.e. incorporated into general expenditures).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<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:</u> Budget Proposal: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815 and Annexes: http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf</p> <p><u>Comment:</u> All earmarked revenues are identified individually in the Budget Proposal and the Annexes.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<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> <ul 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:</u> Budget Proposal: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815</p> <p><u>Comment:</u> As shown in the Budget Proposal, the expenditure for national security, public order and defense represents 16.67% of the total expenditure.</p> <p><u>Peer Reviewer One Comment:</u> As shown in the Budget Proposal, the expenditure for national security and military intelligence is known, but the exact percentage of expenditure dedicated to secret items is not available for the public.</p> <p><u>Peer Reviewer Two Comment:</u></p>	d
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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:</u> Budget Annexes: http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf</p> <p><u>Comment:</u> 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 Budget Annexes. For each administrative unit, the policy goals, classified by functional category and program, are presented in detail.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<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> <ul style="list-style-type: none"> a. 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. b. Yes, information is presented, highlighting the major policy goals, 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 over a multi-year period is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Annexes: http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf</p> <p><u>Comment:</u> The Budget Annexes explains how the proposed budget is linked to government's stated policy goals for a three-year period.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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50. Does the executive's budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?
- 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).

Citation:

Budget Proposal:

http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815
and

Annexes:

http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf

Budget Report 2009:

<http://www.cdep.ro/proiecte/2009/000/40/4/RaportBuget2009.pdf>

Comment:

A review of the Budget Proposal and the supporting documents (Annexes and the Budget Report) indicates that non-financial data are presented for programs representing less than two-thirds of expenditures.

C

Researcher Response to this Question was "c"

Peer Reviewer One Comment: A more appropriate response to this question would be "b." My review of the supporting documents indicates that, even though the number of beneficiaries is not always presented, other non-financial data (such as no. of workplaces, no. of rehabilitated roads, no. of rehabilitated kilometers of railroad, no. of beneficiary pupils, no. of schools with computers, communities and objectives protected from floods, no. of weather forecasts, no. of blood donors, no. of medical assistants, no. of beneficiary patients, etc) are presented in the chart for programs representing at least two-thirds of, but not all, expenditures.

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "c." I chose my answer because my review of the cited documents shows that less than two thirds of budget expenditures present non- financial data.

IBP Comment: IBP editors chose answer "c" as originally suggested by the researcher.

51. Are the non-financial data presented useful for assessing how an expenditure program is performing?
- 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).

Citation:

Budget Proposal:

http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815
and

Annexes:

http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf

Raport Budget (Budget Report) 2009:

<http://www.cdep.ro/proiecte/2009/000/40/4/RaportBuget2009.pdf>

Comment:

A review of the Budget Proposal and the supporting documents (Annexes and the Budget Report) indicates that non-financial data presented are somewhat useful for assessing program performance.

C

Researcher Response to this Question was "c"

Peer Reviewer One Comment: A more appropriate response to this question would be "b." Non-financial data are presented as estimated results and efficiency indicators and, thus, mostly useful for assessing program performance.

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "c." I chose my answer because I consider that the non-financial data presented in the budget is somehow useful, not "mostly useful" in assessing program performance.

IBP Comment: IBP editors chose answer "c" as originally suggested by the researcher.

<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:</u> Budget Proposal: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815 and Annexes: http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf Raport Budget (Budget Report) 2009: http://www.cdep.ro/proiecte/2009/000/40/4/RaportBuget2009.pdf</p> <p><u>Comment:</u> The proposed budgets of administrative units (Ministries and other institutions) presented as Annexes to the Budget Proposal 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. It is worth mentioning that all information on performance indicators is not consolidated in the Budget Proposal or any of the supporting documents, a conclusion that can be reached by reviewing all of these documents.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<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:</u> Budget Annexes: http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf</p> <p><u>Comment:</u> Most performance indicators are well designed. This can be concluded by analyzing the proposed budgets of administrative units (line ministries and other institutions).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<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:</u> Budget Annexes: http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf</p> <p><u>Comment:</u> Some performance indicators are used in conjunction with performance targets, as shown in the budget proposals issued by administrative units.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<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> <ul 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:</u> Budget Annexes: http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf</p> <p><u>Comment:</u> Information on policies targeted to specific segments of the population is presented in the budget proposals of administrative units (e.g. Ministry of Education and Research, Ministry of Health, Ministry of Environment and Water, etc.), as shown in the Annexes to the Budget Proposal. Some details, like the number of beneficiaries by sector or policy area, or the outcomes of different policies and their impact on target populations are not presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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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, including commercial projects involving the private sector?</p> <ol style="list-style-type: none"> Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Tax Code: http://www.cdep.ro/pls/proiecte/upl_pck.lista?cam=2 and its amendments in 2009 http://www.cdep.ro/proiecte/2009/200/50/6/oug256.pdf Tax Office portal: http://www.anaf.ro/public/wps/portal/ANAF Publications: http://www.tribunaeconomica.ro/</p> <p><u>Comment:</u> Extensive information on tax rates is provided in the Tax Code. Materials, documents and analysis of tax rates, fee schedules and tax burden are provided by Tax Offices (at the central and local level), or are produced by different organizations, institutions and individual researchers and are generally available on the internet and some of them are also published in various journals (e.g. Journal of Economy and Public Administration).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ul style="list-style-type: none"> a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. c. Yes, some analysis is presented, but it lacks important details. d. No analysis on the distribution of the tax burden is presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Publications: www.tribunaeconomica.ro</p> <p><u>Comment:</u> The executive does not provide analyses of the distribution of tax burden. Some analysis is available, but not the distribution at the country level. The existing 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 or individual researchers, and is generally available on the internet and also published in different journals (e.g. Journal of Economy and Public Administration).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. 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 IFI assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Annexes: http://www.cdep.ro/proiecte/2009/000/40/4/ax1.pdf.....ax3_65.pdf Budget Report 2009: http://www.cdep.ro/proiecte/2009/000/40/4/RaportBuget2009.pdf</p> <p><u>Comment:</u> Extensive information on the conditions associated with IFI (WB, EBRD, UE, etc.) assistance is presented, including both a narrative discussion and quantitative estimates, as presented in the Budget Annexes. This information is also highly publicized on the internet and in the mass media. Brief information on the assistance is also included in the Budget Report. The volume of assistance by source and program is included in the budget proposals submitted by the administrative units, as Annexes to the Budget Proposal.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ul style="list-style-type: none"> a. Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. 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:</u> Ministry of Public Finances portal: http://portalmfp.mfinante.ro/wps/portal Ministry of Environment: http://www.mmediu.ro/proiecte_europene.htm, etc.</p> <p><u>Comment:</u> Extensive information on the conditions associated with donor country assistance is presented, including both a narrative discussion and quantitative estimates on line ministries websites. This information is highly publicized (internet, mass media).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <p>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> <p><u>Citation:</u></p> <p><u>Comment:</u> The executive did not prepare and make available for the public a budget summary for the FY 2006, 2007, 2008 and 2009.</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The Government officials use to publicly announce some provisions to be included into the national budget which were actually not finally approved. This is misleading for public opinion and tax-payers.</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire: "d." I chose my answer because as mentioned in my initial comment, the Executive does not publish a budget summary. The announcements Peer Reviewer is referring to are very limited and do not cover all provisions in the budget. Anyhow, the Peer Reviewer's comment does not contradict my answer.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" as originally suggested by the researcher.</p>	d
<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> <p>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> <p><u>Citation:</u></p> <p><u>Comment:</u> The executive did not publish a citizens budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<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> <ol style="list-style-type: none"> Yes, thorough definitions of budget terms are provided. Yes, definitions are provided, but some details are excluded. Yes, some definitions are provided, but it lacks important details. No, definitions are not provided. Not applicable/other (please comment). <p><u>Citation:</u> Law on Public Finances 500/2002 and its subsequent amendments: http://www.cdep.ro/pls/legis/legis_pck.ftp_act?ida=38955</p> <p><u>Comment:</u> The definitions of the terms used in the budget and budget related documents are presented in a Glossary, in the Law on Public Finances 500/2002 - Art.2.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ol style="list-style-type: none"> Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. 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. 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. No, the right to access government information has not been codified into law, or this right does not include access to budget information. Not applicable/other (please comment). <p><u>Citation:</u> Law on free access to information, 544/2001: http://www.cdep.ro/pls/legis/legis_pck.ftp_act_text?id=30060</p> <p><u>Comment:</u> Citizens' right to access government information, including budget information, is regulated by the Law of free access to information 544/2001 and, in practical terms, 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></p>	a

64. 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.
- d. In practice, no highly disaggregated expenditure information is available.
- e. Not applicable/other (please comment).

Citation:

Law on free access to information, 544/2001:
http://www.cdep.ro/pls/legis/legis_pck.htp_act_text?id=30060

Comment:

According to the Law on the free access to information 544/2001, citizens have the right to access highly detailed information, including on expenditures for individual programs. Some of this information is available to the public on the websites of line ministries, or available upon request. Since this is not valid for all programs, the most appropriated answer to this question is "b."

b

Researcher Response to this Question was "b"

Peer Reviewer One Comment: In theory, according to the Law on free access to information 544/2001 article 7, public institutions are required to grant access to information within a timeframe of 10 to 30 days. In practice, public institutions often invoke the complexity of the information in order to release information no earlier than 25-30 days.

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "b." I chose my answer because as mentioned in my initial comment, some information is not available for the public. Peer Reviewer's comment does not contradict my answer but only provide some more explanations on the topic.

IBP Comment: IBP editors chose answer "b" as originally suggested by the researcher.

65. 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:

Law on free access to information, 544/2001:
http://www.cdep.ro/pls/legis/legis_pck.htp_act_text?id=30060

Comment:

According to the Law on free access to information, 544/2001, citizens have the right to access highly detailed information, including non-financial information related to expenditures for individual programs. Limited non-financial information is available to the public on the websites of line ministries, or available upon request, for less than two-thirds of expenditures, and as such, the most appropriated answer to this question is "c."

C

Researcher Response to this Question was "c"

Peer Reviewer One Comment: In theory, according to Law on free access to information 544/2001 article 7, public institutions are required to grant access to information in a time frame of 10 to 30 days. In practice, public institutions often invoke the complexity of the information or some misunderstandings of the request to release information no earlier than 25-30 days, or to legally extend this term.

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "c." I chose my answer because as mentioned in my initial comment, some information is not available for the public. Peer Reviewer's comment does not contradict my answer but only provide some more explanations on the topic.

IBP Comment: IBP editors chose answer "c" as originally suggested by the researcher.

Section Three: The Budget Process

The Budget Process		
Executive's Formulation of the Budget		
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ul style="list-style-type: none"> a. The release date is set in permanent law. b. The executive announces the release date at least two months in advance. c. The executive announces the release date less than two months but more than two weeks in advance. d. The executive announces the release date two weeks or less before the release, or makes no announcement. e. Not applicable/other (please comment). <p><u>Citation:</u> Law on Public Finances, 500/ 2002: http://www.cdep.ro/pls/legis/legis_pck.htm_act?id=38955</p> <p><u>Comment:</u> The Budget release deadline, October 15, is set in the Law on Public Finances, 500/2002. For BY 2009, a first Budget Proposal was released on October 28, 2008 (later canceled on December 31, 2008). A second Budget Proposal (later enacted as the State Budget Law) was released on February 5, 2009.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a	

<p>67. Does the executive release to the public its timetable for preparation of the executive's budget proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the ministry of finance or what ever central government agency is in charge of coordinating the budget's formulation)?</p> <p>a. Yes, a detailed timetable is released to the public. b. Yes, a timetable is released, but some details are excluded. c. Yes, a timetable is released, but it lacks important details. d. No, a timetable is not issued to the public. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Law on Public Finances, 500/ 2002: http://www.cdep.ro/pls/legis/legis_pck.htm_act?ida=38955</p> <p><u>Comment:</u> The detailed timetable for the budget process is set in the Law on Public Finances, 500/2002, Art.31-37.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <p>a. The executive adheres to the dates in its timetable. b. The executive adheres to most of the key dates in its timetable. c. The executive has difficulty adhering to most of the dates in its timetable. d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Budget proposal and supporting documents: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=9815</p> <p><u>Comment:</u> Beginning with FY 2004, the executive adhered to the budget timetable. The release date of the Budget Proposal was for e.g. October 13, 2006 for FY 2007 and October 10, 2007 for FY 2008.</p> <p>For the first time in the past four years, the executive did not adhere to the timetable for budget preparation and release.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

- a. Yes, the executive holds extensive consultations with a wide range of legislators.
- b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.
- c. Yes, the executive holds very limited consultations, involving only a few members of the legislature.
- d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process.
- e. Not applicable/other (please comment).

Citation:

Consultations in the Parliament regarding the budget priorities for FY 2009:

<http://www.cdep.ro/pls/steno/steno.stenograma?ids=6579&idm=6>

Common Report of the Senate and Deputies Chamber on the consultation process regarding the Budget Proposal for FY2009:

<http://www.cdep.ro/proiecte/2009/000/40/4/rp44.pdf>

http://www.cdep.ro/proiecte/2009/000/40/4/rp44_anx1.pdf

http://www.cdep.ro/proiecte/2009/000/40/4/rp44_anx2A...2E.pdf

Comment:

The Executive hold consultations with a wide range of legislators, comprising specialized commissions of Senate and Deputies Chambers. The Budget Proposal is sent to these commissions for review and comments.

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across countries.

b

<p>70. 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:</u> Public releases and information in the media on the consultation with major unions: http://www.gov.ro/declaratiile-primului-ministru-emil-boc-dupa-intalnirea-cu-reprezentantii-sindicatelor-si-patronatelor__l1a104160.html http://www.adevarul.ro/articole/2009/bugetul-fantoma-agita-sindicatetele.html http://www.profinn.ro/articol.php?id=580&info=2633 http://www.publisind.ro/index.php/Articole-si-informari/03032009-sindicatetele-dau-sah-la-ministerul-muncii.html</p> <p><u>Comment:</u> Very limited consultations, involving only a few constituencies (major unions in general), are held with the public at large. The positive aspect, however, is that these consultations and their results are highly publicized in the mass media.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>71. 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:</u> Law on Public Finances, 500/ 2002: http://www.cdep.ro/pls/legis/legis_pck.htm_act?ida=38955&pag=4 Amendments to the Law on Public Finances, Law 314/2003: http://www.cdep.ro/pls/legis/legis_pck.htm_act?ida=44367</p> <p><u>Comment:</u> According to the Romanian law (Law on Public Finances 500/2002 and its subsequent amendments, Law 314/2003), the executive is not required to release a pre-budget statement. Only budget supporting documents are legally required.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>72. 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:</u> Law on Public Finances, 500/ 2002: http://www.cdep.ro/pls/legis/legis_pck.htm_act?ida=38955&pag=4 Amendments to the Law on Public Finances, Law 314/2003: http://www.cdep.ro/pls/legis/legis_pck.htm_act?ida=44367</p> <p><u>Comment:</u> According to the Romanian law (Law on Public Finances 500/2002 and its subsequent amendments, Law 314/2003), the executive is not required to release a pre-budget statement. Only budget supporting documents are legally required.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>73. 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:</u> Law on Public Finances, 500/ 2002: http://www.cdep.ro/pls/legis/legis_pck.ftp_act?ida=38955&pag=4 Amendments to the Law on Public Finances, Law 314/2003: http://www.cdep.ro/pls/legis/legis_pck.ftp_act?ida=44367</p> <p><u>Comment:</u> According to the Romanian law (Law on Public Finances 500/2002 and its subsequent amendments, Law 314/2003), the executive is not required to release a pre-budget statement. Only budget supporting documents are legally required.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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Legislative Approval of the Budget	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol 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:</u> Law on Public Finances, 500/ 2002: http://www.cdep.ro/pls/legis/legis_pck.htp_act?ida=38955&pag=4</p> <p><u>Comment:</u> According to the Law on Public Finance, the deadline for submitting the Budget Proposal is October 15. The practice in the past years shows that the submittal day of the Budget Proposal is around this date (October 13 for FY2007 and October 10 for FY2008). For the FY 2009, the legislative received the budget proposal after the start of the budget year.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>75. 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:</u> Law on free access to information, 544/2001: http://www.cdep.ro/pls/legis/legis_pck.htm_act_text?id=30060</p> <p><u>Comment:</u> Both chambers of the Parliament hold budget hearings open to the public, according to the Law on free access to information, 544/2001. However, a culture of the public at large to participate and express opinions in such hearings does not yet exist in Romania, so the most appropriate answer to this question is "c."</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>76. 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> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No public hearings are held on the budgets of the administrative units.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>77. 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> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. c. Yes, a limited number of hearings are held in which testimony from the public is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No public hearings are held on the budgets of the administrative units.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings. b. Yes, the committees release reports, but some details are excluded. c. Yes, the committees release reports, but they are not very informative. d. No, the committees do not release reports or do not hold public hearings. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.cdep.ro/pls/steno/steno.stenograma?ids=6419&idm=10</p> <p><u>Comment:</u> The legislative committees report to the plenary sessions of both chambers of the Parliament, and those reports are published on the internet and in the Official Gazette. However, these reports are not very informative regarding the details of the debates, so the most appropriate answer is "c."</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?

- a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.
- b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.
- c. Not applicable/other (please comment).

Citation:

Proposed budget of the Ministry of Defense - Budget Annex 18:
http://www.cdep.ro/proiecte/2009/000/40/4/ax3_18.pdf
<http://www.cdep.ro/proiecte/2007/600/90/5/tit18.pdf>

Comment:

If there is spending for secret items not included in the budget, that information is not release to the public. All details related for e.g. to military expenditure (by program, funding source) are disclosed to both legislators and the public at large in the proposed budget of the Ministry of Defense.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

b

<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <ul style="list-style-type: none"> a. Yes, the legislature has unlimited authority <i>in law</i> to amend the budget. b. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations. c. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited. d. No, the legislature does not have any authority <i>in law</i> to amend the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> Law on Public Finances, 500/ 2002: http://www.cdep.ro/pls/legis/legis_pck.ftp_act?ida=38955&pag=4 Amendments to the Law on Public Finances, Law 314/2003: http://www.cdep.ro/pls/legis/legis_pck.ftp_act?ida=44367</p> <p><u>Comment:</u> According to the law, the legislative has the authority to amend the budget presented by the executive. There are no restrictions on the right of the legislative to modify the executive's Budget Proposal, including changing the amount of the proposed budget deficit or surplus.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none"> a. The approved budget includes program-level detail. b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). c. The approved budget includes only departmental totals. d. The approved budget includes less information than departmental totals or the approved budget is not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Enacted Budget for FY2009: http://www.mfinante.ro/link.jsp?body=/buget/index2009.htm</p> <p><u>Comment:</u> The enacted budget includes departmental totals and some additional details (sub-department totals).</p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "a." The Annexes to the Budget Proposal include program-level details and they are also approved by the legislature as Annexes to the Enacted Budget.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire: "b." I chose my answer because program-level details are not presented for all programs.</p> <p><u>IBP Comment:</u> IBP editors chose answer "b" as originally suggested by the researcher.</p>	<p>b</p>
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Executive's Implementation of the Budget	
<p>82. 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:</u></p> <p><u>Comment:</u> In year reports for FY2009 were not released. There is no legal provision regarding the issuance of in-year reports on actual expenditures, but this practice existed several years ago when the Ministry of Finances was issuing reports on actual expenditure on a monthly basis.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>83. 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:</u></p> <p><u>Comment:</u> In-year reports for FY 2009 were not released.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ul style="list-style-type: none"> a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail. b. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs). c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals. d. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In-year reports for FY 2009 were not released.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>85. 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> <ul style="list-style-type: none"> a. Yes, comparisons are made for all expenditures. b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. c. Yes, but comparisons are made for less than two-thirds of expenditures. 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:</u></p> <p><u>Comment:</u> In-year reports for FY 2009 were not released.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>86. 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 for FY 2009 were not released by the Executive.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>87. 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:</u></p> <p><u>Comment:</u> In-year reports for FY 2009 were not released by the Executive.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>88. 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:</u></p> <p><u>Comment:</u> In-year reports for FY 2009 were not released by the Executive.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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89. Does the executive release to the public in-year reports on actual borrowing?
- 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).

Citation:

<http://www.bnro.ro/Publicatii-periodice-204.aspx>

Comment:

In-year reports for FY 2009 were not released by the executive. However, this information is available through the Monthly Bulletins released by the National Bank.

Researcher Response to this Question was "a"

Peer Reviewer One Comment: Even though the National Bank releases this information monthly, the executive body (Ministry of Finance and other ministries) in charge of the execution of the budget does not release information on actual borrowing on a regular basis. However, the National Statistics Institute, which is the main issuer of official statistics, issues the Monthly Statistical Bulletins in which updated information on budget expenditures and revenues, public debt, interests on public debt, etc is available. Citation:

<http://www.insse.ro/cms/rw/pages/arhivaBuletine2009.en.do>
http://www.insse.ro/cms/files/arhiva_buletine2009/bsl_3.pdf

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "a." I chose my answer because the in-year reports are available on a monthly basis on the National Bank website, as mentioned in my initial comment. As discussed with IBP during the completion of the questionnaire, the monthly bulletins issued by the National bank can be considered public documents on actual borrowing even if not directly issued by the Executive.

IBP Comment: IBP editors chose answer "a" as originally suggested by the researcher.

a

<p>90. 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> <ul style="list-style-type: none"> a. Yes, extensive information related to the composition of government debt is presented. b. Yes, key additional information is presented, but some details are excluded. c. Yes, some additional information is presented, but it lacks important details. d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Monthly Bulletins released by the National Bank of Romania: http://www.bnro.ro/Publicatii-periodice-204.aspx</p> <p><u>Comment:</u> In-year reports for FY 2009 were not released by the executive. Information on the volume, structure and denomination of government debt is presented in the Monthly Bulletins released by the National Bank of Romania, but some details (such as maturity profile) are excluded.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>91. 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> <ul style="list-style-type: none"> a. Reports are released 1 month or less after the end of the period. b. Reports are released 2 months or less (but more than 1 month) after the end of the period. c. Reports are released more than 2 months after the end of the period. d. In-year reports are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Monthly Bulletins released by the National Bank of Romania: http://www.bnro.ro/Publicatii-periodice-204.aspx</p> <p><u>Comment:</u> Monthly Bulletins are released by the National Bank of Romania less than one month after the end of period.</p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> Monthly Statistical Bulletins are released by the National Statistics Institution more than 2 months after the end of the period.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire: "a." I chose my answer for the same reasons as in question 89.</p> <p><u>IBP Comment:</u> IBP editors chose answer "a" as originally suggested by the researcher.</p>	<p>a</p>
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<p>92. 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:</u></p> <p><u>Comment:</u> A mid-year report for FY 2009 was not released by executive or any other subordinated institution.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>93. 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:</u></p> <p><u>Comment:</u> A mid-year report for FY 2009 was not released by executive or any other subordinated institution.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ol style="list-style-type: none"> The mid-year review includes program-level detail for expenditures. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). The mid-year review includes only departmental totals (or functional totals). 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. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> A mid-year report for FY 2009 was not released by executive or any other subordinated institution.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>95. 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> <ol style="list-style-type: none"> 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. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. 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. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> A mid-year report for FY 2009 was not released by executive or any other subordinated institution.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain *minimal* level specified in law or regulation)?
- a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units.
 - b. Yes, the executive gives prior notification to 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, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below).
 - e. Not applicable/other (please comment).

Citation:

Government webpage with Ordinances issued in FY 2008:

http://www.cdep.ro/pls/legis/legis_pck.lista_anuala?an=2008&emi=3&tip=13&rep=0

Government Emergency Ordinance 26/2008:

http://www.cdep.ro/pls/legis/legis_pck.htp_act?ida=81711

Comment:

The executive seeks legislative's approval before shifting funds, but in many cases the legislative approves the shift after the proposed adjustment enters into force. In general, the legislative approves these shifts of funds. These proposals (Government Emergency Ordinances) are publicized on the legislative website. For example, in FY2008, the executive issued Emergency Ordinances (which in general enter into force 3 days after the issuance) for shifting funds for wages (in education, health, public institutions, etc.) and even for revision of the state budget (for e.g. the Government Emergency Ordinance 26/26.08.2008) approved by the legislative through Law 297.18.11.2008.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

C

<p>97. 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> <ul style="list-style-type: none"> a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. d. No, the procurement process was not open and competitive in practice. e. Not applicable/other (please comment). <p><u>Citation:</u> Mass-media references to irregularities in procurement: http://achizitii-publice.eu/2008/11/10/curtea-de-conturi-europeana-erori-grave-legate-de-achizitiile-publice-in-proiectele-europene/ http://2008.informatia.ro/Cum_fenteaza_institutiile_publice_Ordonanta_37_2008-246084 http://magazineconomic.blogspot.com/2009/09/mai-e-de-furat-curtea-de-conturi.html</p> <p><u>Comment:</u> Even if in many instances the procurement of goods and services followed an open and competitive process, significant irregularities were still registered in FY 2008. Reports of the Court of Accounts cited in the mass-media make repeated references to these issues. Note: Since the Court of Accounts' website is under construction and the respective reports cannot be cited with an appropriate link, reference is made to information in the mass-media.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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98. When does the legislature typically approve supplemental budgets?

- a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify).
- b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify).
- c. Not applicable/other (please comment).

Citation:

Government Emergency Ordinance 26/2008:
http://www.cdep.ro/pls/legis/legis_pck.htm_act?ida=81711

Comment:

Supplemental budgets are to be approved prior to being disbursed, as required by the Law on Public Finances, 500/2003. Every year the Government proposes two-three adjustments of the budget, usually to allocate more funds and more rarely (for example in FY2008) to reduce funds. These changes are done through Emergency Ordinances which should be approved by the Parliament. Government Emergency Ordinance 26/2008, cited as an example, provided amendments to the state budget and social insurance budget. This GEO was issued on 26.08.2008, entered into force in 3 days, and was approved by the legislative through Law 297 in 18.11.2008.

b

Researcher Response to this Question was "b"

Peer Reviewer One Comment: The same practice has been used by the Government in FY 2009; for example, the budget was adjusted through Government Emergency Ordinance 34/2009 issued on 14.04.2009, entered into force on 01.05.2009 and was approved by the legislative through Law 227/2009 enacted on 10.06.2009.

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "b." I chose my answer because this is the correct answer. Peer Reviewer's comment only adds additional information to my initial comment.

IBP Comment: IBP editors chose answer "b" as originally suggested by the researcher.

99. In most years, how large are supplemental budget requests relative to the size of the original budget?

- a. Supplemental budgets are generally equal to 2 percent or less of the original budget.
- b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget.
- c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget.
- d. 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.
- e. Not applicable/other (please comment).

Citation:

Law 388/2007 on the State Budget and its amendments (budget adjustments) in 2008:

http://www.cdep.ro/pls/legis/legis_pck.htm_act?ida=76717

Comment:

In FY2008, the executive proposed 4 adjustments to the proposed budget. In general, the funds have been shifted between different ministries, maintaining the deficit at the proposed level (2.3%). As such, it can be easily estimated that supplemental budgets are less than 5% of the original budget.

a

Researcher Response to this Question was "a"

Peer Reviewer One Comment: In FY 2009 there were at least 4 adjustments of the proposed budget and social insurance budget enacted through Government Emergency Ordinance (GEO 19/2009; GEO 20/2009; GEO 100/2009; GEO 229/2009). The supplemental budget requests are approximately for RON 16 million which means less than 2 percent of the original budget.

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "a." I chose my answer because it is correct. Peer Reviewer's comment is similar to my initial one; it only takes into consideration a different FY than the one indicated in Section 1.

IBP Comment: IBP editors chose answer "a" as originally suggested by the researcher.

<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ul style="list-style-type: none"> a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget. b. Expenditures are approved after the funds are expended, but before the end of the fiscal year. c. Expenditures are approved after the end of the fiscal year, for example in the next budget. d. Such expenditure takes place without legislative approval. e. Not applicable/other (please comment). <p><u>Citation:</u> Government webpage with Ordinances issued in FY 2008: http://www.cdep.ro/pls/legis/legis_pck.lista_anuala?an=2008&emi=3&tip=13&rep=0</p> <p><u>Comment:</u> In many cases, expenditures of contingency funds or other funds for which no specific purpose were approved through Government Emergency Ordinances. The legislature approved the disbursement of these funds after the issuance of Government Emergency Ordinances, but before the end of the fiscal year.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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Executive's Year-end Report and the Supreme Audit Institution	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> The report is released six months or less after the end of the fiscal year. The report is released 12 months or less (but more than six months) after the end of the fiscal year. The report is released more than 12 months after the end of the fiscal year. The executive does not release a year-end report. Not applicable/other (please comment). <p><u>Citation:</u> Year-End Report: Nota de prezentare a contului general anual de executie a bugetului de stat, a bugetului fondului national unic de asigurari sociale de sanatate si a contului general anual a datoriei publice a statului, pe anul 2008 - issued on June 25, 2009: http://portalmfp.mfinante.ro/wps/portal!/ut/p/.cmd/cs/.ce/7_0_A/.s/7_0_2COC/_s.7_0_A/7_0_2COC;jsessionid=0000sWTGZAruuQLczCGtaRwEil6:1139elj3</p> <p><u>Comment:</u> The year-end report was 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>	a
<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ol style="list-style-type: none"> Yes, all data on actual outcomes have been audited. At least two-thirds, but not all, of the data on actual outcomes have been audited. Less than two-thirds of the data on actual outcomes have been audited. None of the data on actual outcomes has been audited, or a year-end report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The data in the year-end report is not audited, but is subject to auditing by the Court of Accounts in a 2-year period according to the law.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Year-end Report:

http://portalmfp.mfinante.ro/wps/portal!/ut/p/.cmd/cs/.ce/7_0_A/.s/7_0_2COC/_s.7_0_A/7_0_2COC;jsessionid=0000sWTGZAruuQLczCGtaRwEil6:1139elj3

Comment:

The year-end report provides an extensive explanation for the difference between the enacted levels and the actual outcomes of expenditures, including both a narrative discussion and quantitative estimates.

a

Researcher Response to this Question was "a"

Peer Reviewer One Comment: The appropriate citation is: Year-end Report: http://discutii.mfinante.ro/static/10/Mfp/legislatie/arhiva_transp2009.htm
http://discutii.mfinante.ro/static/10/Mfp/legislatie/expunere_motive_sanatate.pdf

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "a." I chose my answer because the reference FY available at the end of the research (September 2008) was 2008, as indicated in my citation, not 2009 as indicated in the Peer Reviewer's citation.

IBP Comment: IBP editors chose answer "a" as originally suggested by the researcher.

104. 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?

- a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level.
- b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases).
- c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals).
- d. No explanation of the differences is provided, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Year-end Report:

http://portalmfp.mfinante.ro/wps/portal!/ut/p/.cmd/cs/.ce/7_0_A/.s/7_0_2COC/_s.7_0_A/7_0_2COC;jsessionid=0000sWTGZAruuQLczCGtaRwEil6:1139eljn3

Comment:

The year-end report presents detailed information on the differences between the enacted levels of expenditure and actual outcomes at the program level.

a

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "b." The year-end report presents detailed information on the differences between enacted levels of expenditure and the actual outcome at the administrative and functional level, but not at the program level in all cases.

Citation: Year-end report:

http://discutii.mfinante.ro/static/10/Mfp/legislatie/cont_general_exec.pdf

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "a." I chose my answer because the reference FY available at the end of the research (September 2008) was 2008, as indicated in my citation, not 2009 as indicated in the Peer Reviewer's citation. For FY 2008 the year-end report presents detailed information at the program level.

IBP Comment: IBP editors chose answer "a" as originally suggested by the researcher.

105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Year-End Report:

http://portalmfp.mfinante.ro/wps/portal!/ut/p/.cmd/cs/.ce/7_0_A/.s/7_0_2COC/_s.7_0_A/7_0_2COC;jsessionid=0000sWTGZAruuQLczCGtaRwEil6:1139elj3

Comment:

The year-end report provides an extensive explanation on the difference between the enacted levels and the actual outcomes of revenues, including both a narrative discussion and quantitative estimates.

a

Researcher Response to this Question was "a"

Peer Reviewer One Comment: The appropriate citation would be the following link:

http://discutii.mfinante.ro/static/10/Mfp/legislatie/nota_asig_sociale.pdf

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "a." I chose my answer because the reference FY available at the end of the research (September 2008) was 2008, as indicated in my citation, not 2009 as indicated in the Peer Reviewer's citation.

IBP Comment: IBP editors chose answer "a" as originally suggested by the researcher.

106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Year-end Report:

http://portalmfp.mfinante.ro/wps/portal!/ut/p/.cmd/cs/.ce/7_0_A/.s/7_0_2COC/_s.7_0_A/7_0_2COC;jsessionid=0000sWTGZAruuQLczCGtaRwEil6:1139elj3

Comment:

The year-end report provides an extensive explanation of the difference between the original macroeconomic forecast and the actual outcome, including both a narrative discussion and quantitative estimates.

b

Researcher Response to this Question was "a"

Peer Reviewer One Comment: The appropriate citation would be the following link:

http://discutii.mfinante.ro/static/10/Mfp/legislatie/nota_asig_sociale.pdf

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "a." I chose my answer because the reference FY available at the end of the research (September 2008) was 2008, as indicated in my citation, not 2009 as indicated in the Peer Reviewer's citation.

IBP Comment: IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across countries.

107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Year-end Report:

http://portalmfp.mfinante.ro/wps/portal!/ut/p/.cmd/cs/.ce/7_0_A/.s/7_0_2COC/_s.7_0_A/7_0_2COC;jsessionid=0000sWTGZAruuQLczCGtaRwEil6:1139eljn3

Comment:

The year-end report provides an extensive explanation of the difference between the original estimates of non-financial data and the actual outcomes, including both a narrative discussion and quantitative estimates.

b

Researcher Response to this Question was "a"

Peer Reviewer One Comment: The appropriate citation would be the following link:

http://discutii.mfinante.ro/static/10/Mfp/legislatie/nota_asig_sociale.pdf

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "a." I chose my answer because the reference FY available at the end of the research (September 2008) was 2008, as indicated in my citation, not 2009 as indicated in the Peer Reviewer's citation.

IBP Comment: IBP editors chose answer "b" to maintain consistency within the questionnaire (see question 50).

108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Year-end Report:

http://portalmfp.mfinante.ro/wps/portal!/ut/p/.cmd/cs/.ce/7_0_A/.s/7_0_2COC/_s.7_0_A/7_0_2COC;jsessionid=0000sWTGZAruuQLczCGtaRwEil6:1139elj3

Comment:

The year-end report provides an extensive explanation of the difference between the original performance indicators and the actual outcomes, including both a narrative discussion and quantitative estimates.

b

Researcher Response to this Question was "a"

Peer Reviewer One Comment: The appropriate citation would be the following link:

http://discutii.mfinante.ro/static/10/Mfp/legislatie/arhiva_transp2009.htm

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "a." I chose my answer because the reference FY available at the end of the research (September 2008) was 2008, as indicated in my citation, not 2009 as indicated in the Peer Reviewer's citation.

IBP Comment: IBP editors chose answer "b" to maintain consistency within the questionnaire (see question 52).

109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country's most impoverished populations and the actual outcome?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Year-end Report:

http://portalmfp.mfinante.ro/wps/portal!/ut/p/.cmd/cs/.ce/7_0_A/.s/7_0_2COC/_s.7_0_A/7_0_2COC;jsessionid=0000sWTGZAruuQLczCGtaRwEil6:1139eljn3

Comment:

The year-end report provides an extensive explanation of the difference between the enacted level of funds intended to benefit impoverished populations and the actual outcomes, including both a narrative discussion and quantitative estimates.

a

Researcher Response to this Question was "a"

Peer Reviewer One Comment: The appropriate citation would be the following link:

http://discutii.mfinante.ro/static/10/Mfp/legislatie/nota_somaj25062009.pdf

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "a." I chose my answer because the reference FY available at the end of the research (September 2008) was 2008, as indicated in my citation, not 2009 as indicated in the Peer Reviewer's citation.

IBP Comment: IBP editors chose answer "a" as originally suggested by the researcher.

110. Does the year-end report present the actual outcome for extra-budgetary funds?

- a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting key issues, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information is not presented on extra-budgetary funds, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Year-end Report:

http://portalmfp.mfinante.ro/wps/portal!/ut/p/.cmd/cs/.ce/7_0_A/.s/7_0_2COC/_s.7_0_A/7_0_2COC;jsessionid=0000sWTGZAruuQLczCGtaRwEil6:1139eljn3

Comment:

The year-end report provides an extensive explanation on the actual outcomes of extra-budgetary funds, including both a narrative discussion and quantitative estimates.

a

Researcher Response to this Question was "a"

Peer Reviewer One Comment: The appropriate citation would be the following link:

http://discutii.mfinante.ro/static/10/Mfp/legislatie/arhiva_transp2009.htm

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "a." I chose my answer because the reference FY available at the end of the research (September 2008) was 2008, as indicated in my citation, not 2009 as indicated in the Peer Reviewer's citation.

IBP Comment: IBP editors chose answer "a" as originally suggested by the researcher.

The Independence and Performance of the Supreme Audit Institution	
<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> a. Final audited accounts are released to the public six months or less after the end of the fiscal year. b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Synthesis of Public Report 2007 and Public Report 2007, published in the Official Gazette on June 18, 2009 and on the internet on October 2009: http://www.curteadeconturi.ro/sites/ccr/RO/Publicatii/default.aspx</p> <p><u>Comment:</u> Final audit reports are to be completed by the Court of Accounts and should be submitted to the Parliament within 9 months after the end of the fiscal year (according to the Law on the Organization and Functioning of the Court of Accounts - Government Emergency Ordinance 43/2006). The final audit reports should be transmitted to the audited institution and released to the public within 10 days of their submittal to the Parliament. The last public audit report, for FY2007, was released in June 18, 2009.</p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "d." Since the last audit was released to the public in June, 2009 for FY 2007, the time elapsed from the end of FY and the release of the audit is longer than 24 months.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire: "c." I chose my answer because the release of the audit is less than 24 months after the end of FY (the time elapsed between December 2007 and June 2009 is 18 months).</p> <p><u>IBP Comment:</u> IBP editors chose answer "c" as originally suggested by the researcher.</p>	<p>C</p>

<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) 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, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u> Public Report 2007: http://www.curteadeconturi.ro/sites/ccr/RO/Publicatii/default.aspx</p> <p><u>Comment:</u> Public Report for FY2007, page 3 shows that only 59,9% of public expenditures have been audited.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C
<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ol style="list-style-type: none"> The annual audit report(s) includes one or more executive summaries summarizing the report's content. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u> Synthesis of Public Report 2007, Public Report 2007: http://www.curteadeconturi.ro/sites/ccr/RO/Publicatii/default.aspx</p> <p><u>Comment:</u> The annual audit report for 2007 was issued together with a separate executive summary, "Synthesis of Public Report 2007" that summarizes the report content and main findings. The audit report also includes a brief executive summary</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate citation would be: http://www.curteadeconturi.ro/sites/ccr/RO/Publicatii/Documente%20publice/Sintez%C4%83%20RPA%202007%20RO.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>114. 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> <p>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.</p> <p>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Law on the organization and functioning of the Court of Accounts: http://www.cdep.ro/pls/legis/legis_pck.ftp_act_text?id=73474</p> <p><u>Comment:</u> The head of the Court of Accounts (the President) can only be removed by the legislature. This aspect is regulated by the Law on the organization and Functioning of the Court of Accounts, GEO 43/2006.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <p>a. Yes, the SAI releases to the public audits of all extra-budgetary funds.</p> <p>b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</p> <p>c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</p> <p>d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Public Report 2007, page 3 (summary) page 40-42 (details): http://www.curteadeconturi.ro/sites/ccr/RO/Publicatii/default.aspx</p> <p><u>Comment:</u> Public report for FY 2007, page 3 shows that less than two-thirds of all extra-budgetary funds have been audited (47,6% of the social security fund, 50% of the unemployment fund and only 26% of the FNUASS fund have been audited).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> 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:</u> Law on the organization and functioning of the Court of Accounts: http://www.cdep.ro/pls/legis/legis_pck.htp_act_text?id=73474</p> <p><u>Comment:</u> The Court of Accounts has full discretion to decide which audits to undertake, as provided by the Law on the organization and functioning of the Court of Accounts, GEO 43/2006.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>117. 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:</u> Budget of the Court of Accounts, Annex 3/07 to the State Budget Law: http://www.cdep.ro/proiecte/2007/600/90/5/tit07.pdf</p> <p><u>Comment:</u> The budget 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>	a

<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ol style="list-style-type: none"> a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate. b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate. c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate. d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget of the Court of Accounts, Annex 3/07 to the State Budget Law: http://www.cdep.ro/proiecte/2007/600/90/5/tit07.pdf</p> <p><u>Comment:</u> The Court of Accounts employs designated staff and the staffing level is consistent with the resources needed to fulfill the mandate, as shown by the audit programme for FY 2008.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ul style="list-style-type: none"> a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year. b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year. c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit. d. No, the SAI does not maintain any formal mechanisms of communication with the public. e. Not applicable. <p><u>Citation:</u> Court of Accounts website: http://www.curteadeconturi.ro</p> <p><u>Comment:</u> The Court of accounts maintains a formal mechanism of communication with the public (internet and information desk). Also, if written information is received from the public by other public institutions (Government, ministries, etc.) and it refers to matters of the Court of Accounts, the information is automatically re-directed to the Court of Accounts by respective public institutions. Probably more than 100 communications have been received for FY 2007, but the exact number is not specified.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> a. Yes, all audit reports are scrutinized. b. Yes, most audit reports are scrutinized. c. Yes, some audit reports are scrutinized. d. No, audit reports are not scrutinized. e. Not applicable/other (please comment). <p><u>Citation:</u> Parliament session - discussions on Public Audit Report for 2007: http://www.cdep.ro/pls/steno/steno.stenograma?ids=6668&idm=8&idl=1</p> <p><u>Comment:</u> All audit reports prepared by the Court of Accounts and included in the public report are presented and discussed in the Parliament.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>121. 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:</u> Government of Romania website: http://www.gov.ro/</p> <p><u>Comment:</u> Analyzing the documents available on the executive's website, we can conclude that the executive does not report on the steps taken to address the audit findings.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>122. 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:</u> Court of Accounts website: http://www.curteadeconturi.ro Senate website: www.senat.ro Chamber of Deputies website: www.cdep.ro</p> <p><u>Comment:</u> Analyzing the documents available on the Court of Accounts and on the legislative's website, we can conclude that neither of these institutions reports on the steps taken to address the audit findings.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) 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 the security sector 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:</u> Public Report 2007, pages 38-40: http://www.curteadeconturi.ro/sites/ccr/RO/Publicatii/default.aspx</p> <p><u>Comment:</u> The legislators are not provided audit reports on secret items. In the Public Report for 2007, no information is provided on secret items or secret programs. Only general information regarding the audit of the security sector (Ministry of Interior, Ministry of Defense, and Romanian Service of Information) is provided.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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