

Open Budget Survey 2017

Questionnaire

Romania

January 2018

COUNTRY QUESTIONNAIRE: ROMANIA

PBS-1: What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2016

Sources: The legislation regulating calendar and procedure for the state budget is "Law 500/ 2002 on public finance". For FY 2016, the calendar was not respected due to the fact the previous Government resigned in November 2015, and a new Government was appointed. For FY 2017, the special provisions related to the general elections years will be applied since general elections were organized on December 11th. Extract from the legislation: The regular budget adoption calendar: According to art. 31 of the law, the indicators included in the PBS should be developed by the National Commission for Prognosis (NCP) by the 1st of June (and be updated regularly). The Ministry of Finance then sends a "Framework letter" (by August 1st) to the institutions which are "main credit release authority". The letter describes the macroeconomic context in which the budgets for the next year should be elaborated (as well as the methodology and the spending limits established by the Government). These authorities should send their draft proposals for the next year's budget by September 1st. On the basis of these proposals, the MoF should present a first draft of the budget and a PBS in the Government before September 30th. On the basis of the autumn prognosis of NCP, the MoF should have a final version of the budget presented in the Government by November 1st. The Government should then send it to the Parliament for approval by November 15th. Special provisions for electoral years (art. 35[^]1): There are special provisions for the years in which there are general elections in the last 3 months of the year. The MoF should then have a draft budget together with the PBS in the first 15 days after a new Government was appointed. The budget should then be sent for approval to the Parliament in maximum 20 days after the appointment but before the 31st of December. Special provisions if the budget is not approved by 31st of December (art. 37): In this case, until the approval of a new budget, the spending limits are based on the allocations of the previous year.

Comments: Researcher: The law is in Romanian.

Peer Reviewer

Opinion: Agree

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

- a. (100) At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- b. (67) At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Answer: d.

Sources: The PBS was not produced on time because the former prime minister resigned right before the discussions on the new budget started. A new government was proposed in November and the calendar was delayed.

Comments: Researcher: A preliminary prognosis for the next year was published by the National Forecast Commission (the document should be at the basis of the new PBS) and since this year, the data is also available in *xls: <http://www.cnp.ro/en/prognoze> (<http://www.cnp.ro/en/prognoze>)

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The public finance national legislation (Law no.500 of 11 July 2002 on public finances, and Law no.270 / 2013 amending and supplementing Law No. 500/2002 on public finances) provides a four months period in advance of budget year. Also, this period applies for the time period between PBS and EBP (more precisely from August to December). But this time framework was not fully respected and all the activities have been delayed (from September to December). Based on the above information, the answer for this question is "b". The argument for this statement is based on other PBS represented by "Scrisoare cadru privind contextul macroeconomic, metodologia de elaborare a proiectelor de buget pe anul 2016 și a estimărilor pentru anii 2017-2019, precum și limitele de cheltuieli stabilite pe ordonatorii principali de credite" (Framework of the macroeconomic context, methodology of drafting the 2016 budget and estimates for 2017-2019, and the expenditure limits set for spending ministries). This document was available to the public on 17 September 2015 according to the registration number indicated on this document. Please see http://discutii.mfinante.ro/static/10/Mfp/buget/scrisoare_ca... (http://discutii.mfinante.ro/static/10/Mfp/buget/scrisoare_cadru2016/ScrisoareCadru2016.pdf) This Framework is one of the PBS that presents the executive's economic and fiscal policy plans for FY2016 and for the next three years (2017-2019), and detailed information involving the methodology

that must be followed by all the public ministries and institutions. The document is released to the public in order to inform public ministries and institutions, citizens, and to encourage debates on the state budget in advance of the presentation of EBP. Others supporting PBS Documents: - Raport privind situația macroeconomică pe anul 2016 și proiecția acesteia pe anii 2017-2019 (Report on the macro-economic situation for 2016 and its forecast for 2017-2019) (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016... (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016/Raportbuget2016.pdf)); - Strategia fiscal bugetara pentru perioada 2016-2018 (The fiscal and budget strategy for 2016-2018) (<http://discutii.mfinante.ro/static/10/Mfp/transparenta/Strat...> (<http://discutii.mfinante.ro/static/10/Mfp/transparenta/Strategiafiscalbugetara20162018.pdf>)); - "Government Public Debt Management Strategy 2015-2017" (<http://discutii.mfinante.ro/static/10/Mfp/buletin/executii/G...> (<http://discutii.mfinante.ro/static/10/Mfp/buletin/executii/GovPublDebtManagStrategy20152017.pdf>)); - Government Public Debt Management Strategy 2016-2018 (<http://discutii.mfinante.ro/static/10/Mfp/buletin/executii/G...> (<http://discutii.mfinante.ro/static/10/Mfp/buletin/executii/GovPublDebtManagStrategy20162018.pdf>)); - Convergence Programme 2016-2019 (http://ec.europa.eu/europe2020/pdf/csr2016/cp2016_romania_en... (http://ec.europa.eu/europe2020/pdf/csr2016/cp2016_romania_en.pdf)).

Researcher response: In our opinion, the document mentioned by the Peer Reviewer ("Framework of the macroeconomic context, methodology of drafting...") does not meet the definition of the Pre-Budget Statement because it does not actually mention "the executive's economic and fiscal policy plans for the forthcoming budget year and encourages debate on the budget in advance of the presentation of the more detailed Executive's Budget Proposal". See link: http://discutii.mfinante.ro/static/10/Mfp/buget/scrisoare_ca... (http://discutii.mfinante.ro/static/10/Mfp/buget/scrisoare_cadru2016/ScrisoareCadru2016.pdf). In the document, the only discussion about a potential macroeconomic framework is only on the first page and has no indication related to the fiscal policy or other policies for that matter. The rest of the document is a methodological overview on how to build the budget from a technical perspective - meaning the chapters in which the various costs should be included and so on. The response remains unchanged.

PBS-3a: If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 03 December 2015

Sources: n/a

**Peer Reviewer
Opinion:** Agree

PBS-3b: In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question "n/a."

Answer: On the website of the MoF, the publication date is available for all the documents posted in a special section "Transparenta decizionala" (decisionmaking transparency). This is a legal requirement for all draft documents. The list of draft laws/ documents is available on the website of the MoF, where one can find the December 2015 documents, with their respective publishing date: <http://www.mfinante.gov.ro/transparent.html> (<http://www.mfinante.gov.ro/transparent.html?method=transparenta&pagina=acasa&locale=ro&d6834775p=7>)

Sources: n/a

**Peer Reviewer
Opinion:** Agree

PBS-4: If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: <http://discutii.mfinante.ro/static/10/Mfp/transparenta/Strat...> (<http://discutii.mfinante.ro/static/10/Mfp/transparenta/Strategiafiscalbugetara20162018.pdf>)

Sources: n/a

**Peer Reviewer
Opinion:** Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: The document is available in *pdf and *doc. However, it should be noted that beginning with spring 2016, the data which forms the basis of the PBS is also available in *xls (<http://www.cnp.ro/en/prognoze> (<http://www.cnp.ro/en/prognoze>)).

Peer Reviewer
Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: a.

Sources: The 2016 Pre-Budget Statement was published on the same date as the 2016 Executive's Budget Proposal (3 December 2015).

Peer Reviewer
Opinion: Disagree
Suggested answer: e.

Comments: The PBS is available to the public on the Ministry of Finance website starting with 17 September 2015. Please see http://discutii.mfinante.ro/static/10/Mfp/buget/scrisoare_ca... (http://discutii.mfinante.ro/static/10/Mfp/buget/scrisoare_cadru2016/ScrisoareCadru2016.pdf)

Researcher response: As indicated in our response to question PBS-2, we do not believe the document mentioned by the Peer Reviewer ("Framework of the macroeconomic context, methodology of drafting...") meets the definition of the Pre-Budget Statement. The response remains unchanged.

PBS-6b: If you selected option "c" or "d" in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer
Opinion: Agree

PBS-7: If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question "n/a."

Answer: "Strategia fiscal bugetara pentru perioada 2016-2018" (The fiscal and budget strategy for 2016-2018)

Sources: n/a

Peer Reviewer
Opinion: Agree

PBS-8: Is there a “citizens version” of the PBS?

- a. Yes
- b. No

Answer: b.

Sources: n/a

Peer Reviewer
Opinion: Agree

EBP-1a: What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016

Sources: Please see PBS - 1a for the legal framework which sets up the budget calendar.

Comments: Researcher: Note post December 31, 2016: the 2017 EBP was only approved by the Romanian government at the end of January 2017, which is why it could not be taken into account for the current round of the Open Budget Survey (for which the cutoff date was 12.31.16).
<http://www.romania-insider.com/romanas-government-approves-...> (<http://www.romania-insider.com/romanas-government-approves-budget-project-2017/>) <http://gov.ro/en/government/cabinet-meeting/the-budget-for-2...> (<http://gov.ro/en/government/cabinet-meeting/the-budget-for-2017-approved-by-the-government>)

Peer Reviewer
Opinion: Agree

EBP-1b: When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 09 December 2015

Sources: The EBP was published on the website of the MoF on the 3rd of December (On the website of the MoF, the publication date is available for all the documents posted in a special section “Transparenta decizionala” (decisionmaking transparency). This is a legal requirement for all draft documents.). The registration number at the Parliament is 9th of December (http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?idp=1540... (http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?idp=15405)).

Peer Reviewer

Opinion: Agree with Comments

Comments: Also, useful are information on the EBP available on: http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=15405 (http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=15405) http://www.senat.ro/legis/lista.aspx?nr_cls=L661&an_cls=2015 (http://www.senat.ro/legis/lista.aspx?nr_cls=L661&an_cls=2015)

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

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (67) At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: c. (33)

Sources: The 2016 EBP was published on the website of the MoF on the 3rd of December and sent to Parliament on the 9th of December.

Peer Reviewer
Opinion: Agree

EBP-3a: If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer: 03 December 2015

Sources: The document was published on the website of the MoF: <http://discutii.mfinante.ro/static/10/Mfp/transparenta/proie...>
(http://discutii.mfinante.ro/static/10/Mfp/transparenta/proiect_buget2016/PROIECTLEGEbugetdestat2016_04122015.pdf)
<http://www.mfinante.gov.ro/transparent.html?method=transpare...> (<http://www.mfinante.gov.ro/transparent.html?method=transparenta&pagina=acasa&locale=ro&d-6834775-p=10>)

Comments: Researcher: On the website, the publication date is also mentioned.

Peer Reviewer

Opinion: Agree

EBP-3b: In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question "n/a."

Answer: On the website of the MoF, the publication date is available for all the documents posted in a special section "Transparenta decizionala" (decision-making transparency) - <http://www.mfinante.gov.ro/transparent.html?method=transpare...> (<http://www.mfinante.gov.ro/transparent.html?method=transparenta&pagina=acasa&locale=ro&d-6834775-p=10>). This is a legal requirement for all draft documents.

Sources: n/a

Peer Reviewer

Opinion: Agree

EBP-4: If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer: <http://discutii.mfinante.ro/static/10/Mfp/transparenta/proie...>
(http://discutii.mfinante.ro/static/10/Mfp/transparenta/proiect_buget2016/PROIECTLEGEbugetdestat2016_04122015.pdf)

Sources: n/a

Peer Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: b.

Sources: n/a

Comments: Researcher: Not all the annexes are published in a machine readable format. For the EBP, the most consistent annexes were only available in pdf. However, it should be noted that for the first budget rectification for FY 2016, all the annexes were available in a machine readable format (<http://www.mfinante.gov.ro/transparent.html?method=transpare...> (<http://www.mfinante.gov.ro/transparent.html?method=transparenta&pagina=acasa&locale=ro&d-6834775-p=1>)).

Peer Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Comments: Researcher: Document publicly available.

Peer Reviewer

Opinion: Agree

EBP-6b: If you selected option "c" or "d" in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

EBP-7: If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question "n/a." If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

Answer: "Proiect Legea bugetului de stat pe anul 2016" (Draft law on the state budget for 2016)

Sources: n/a

Peer Reviewer

Opinion: Agree with Comments

Comments: "Proiectul Legii bugetului de stat pe anul 2016" (Draft Law on State Budget for 2016) http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=15405 (http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=15405)

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

- a. Yes
- b. No

Answer: a.

Sources: <http://openbudget.ro/buget/2016/> (<http://openbudget.ro/buget/2016/>) and media report: <http://economie.hotnews.ro/stiri-finante-20644295-buget-inte...> (<http://economie.hotnews.ro/stiri-finante-20644295-buget-interactiv-vezi-unde-duc-taxele-tale-cum-arata-proiectul-buget-2016.htm>)

Peer Reviewer

Opinion: Agree

EB-1a: What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2016

Sources: n/a

Peer Reviewer

Opinion: Agree

EB-1b: When was the EB approved (enacted) by the legislature? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 16 December 2015

Sources: The calendar of the debates in the Parliament is available here: http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?idp=1540...
(http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?idp=15405)

Peer Reviewer

Opinion: Agree

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

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: a. (100)

Sources: The EB was published in the Official Gazette on the 19th of December.

Peer Reviewer

Opinion: Agree

EB-3a: If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

Answer: 19 December 2015

Sources: <http://discutii.mfinante.ro/static/10/Mfp/buget2016/Legeanr3...>
(http://discutii.mfinante.ro/static/10/Mfp/buget2016/Legeanr339BS_2015.pdf)

Peer Reviewer

Opinion: Agree with Comments

Comments: See also: http://www.cdep.ro/pls/legis/legis_pck.http_act?ida=134118 (http://www.cdep.ro/pls/legis/legis_pck.http_act?ida=134118)

EB-3b: In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question "n/a."

Answer: The Law for adopting the EB is published in the Official Journal. The date of publication is the day it appears in the Official Journal. See the Official Gazette no. 941/19.12.2015): <http://discutii.mfinante.ro/static/10/Mfp/buget2016/Legeanr3...>

(http://discutii.mfinante.ro/static/10/Mfp/buget2016/Legeanr339BS_2015.pdf).

Sources: n/a

Peer Reviewer

Opinion: Agree

EB-4: If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: http://discutii.mfinante.ro/static/10/Mfp/buget2016/Legeanr339BS_2015.pdf.

Sources: <http://www.mfinante.gov.ro/buget2016.html?pagina=domenii> (<http://www.mfinante.gov.ro/buget2016.html?pagina=domenii>)

Peer Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: b.

Sources: The annexes were not changed in the Parliament (the same as the EBP), available here:

http://discutii.mfinante.ro/static/10/Mfp/transparenta/proiect_buget2016/Anexe_format_editabil.zip

(http://discutii.mfinante.ro/static/10/Mfp/transparenta/proiect_buget2016/Anexe_format_editabil.zip)

Comments: Researcher: Enacted budget link: <http://www.mfinante.gov.ro/buget2016.html> (<http://www.mfinante.gov.ro/buget2016.html>)

Peer Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

EB-6b: If you selected option “c” or “d” in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EB-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer
Opinion: Agree

EB-7: If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: "Legea bugetului de stat pe anul 2016 nr. 339/2015" (Law no. 339/2015 on the state budget for 2016)

Sources: n/a

Peer Reviewer
Opinion: Agree

EB-8: Is there a “citizens version” of the EB?

- a. Yes
- b. No

Answer: b.

Sources: n/a

Peer Reviewer
Opinion: Disagree

Suggested answer: a.

Comments: <http://openbudget.ro/buget/2016/> (<http://openbudget.ro/buget/2016/>)

Researcher response: The graphics mentioned by the reviewer were not changed for the Enacted Budget. The platform is based on the Executive's Budget Proposal, and even though in Parliament there were no changes brought to the EBP, the press release of the MoF on the collaboration with the platform openbudget.ro (<http://openbudget.ro>) was related to the EBP. Response unchanged.

CB-1: What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.” If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer: FY 2016

Sources: n/a

Peer Reviewer
Opinion: Agree

CB-2a: For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: Available on an independent platform (<http://www.openbudget.ro/> (<http://www.openbudget.ro/>)) but with the support of the MoF. A press release was published on the official website to announce the availability of CB.

Comments: Researcher: For the first budget rectification for FY 2016 (August 2016), another type of CB was produced as well: http://gov.ro/fisiere/stiri_fisiere/Prezentarea_rectificarii... (http://gov.ro/fisiere/stiri_fisiere/Prezentarea_rectificarii_bugetare.pdf)

Peer Reviewer
Opinion: Agree

CB-2b: If you selected option “c” or “d” in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question CB-2a, researchers should mark this question “n/a.”

Answer: n/a
Sources: n/a

Peer Reviewer
Opinion: Agree

CB-3a: If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

Answer: 03 December 2015
Sources: n/a

Peer Reviewer
Opinion: Agree

CB-3b: In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question “n/a.”

Answer: A press release with a link to www.openbudget.ro (<http://www.openbudget.ro>) was published on the Website of the Ministry of Finance. See also this media report: <http://economie.hotnews.ro/stirifinante20644295bugetinte...> (<http://economie.hotnews.ro/stirifinante20644295buget-interactivveziundeductaxeletalecumarataproiectulbuget2016.htm>)
Sources: n/a

Peer Reviewer
Opinion: Agree

CB-4: If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

Answer: <http://openbudget.ro/buget/2016/> (<http://openbudget.ro/buget/2016/>)
Sources: n/a

Peer Reviewer
Opinion: Agree

CB-5: If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question “n/a.” If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

Answer: There was no official title. The press release simply announced the availability of the budget data in an interactive manner on the partner website.

Sources: <http://economie.hotnews.ro/stiri-finante-20644295-buget-inte...> (<http://economie.hotnews.ro/stiri-finante-20644295-buget-interactiv-vezi-unde-duc-taxele-tale-cum-arata-proiectul-buget-2016.htm>)

Peer Reviewer

Opinion: Agree with Comments

Comments: MoF press release on 05 December 2015 <http://www.mfinante.gov.ro/acasa.html?method=detalii&id=1188...> (<http://www.mfinante.gov.ro/acasa.html?method=detalii&id=118865>)

CB-6: If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

Answer: The CB available on www.openbudget.ro (<http://www.openbudget.ro>) corresponds to the EBP.

Sources: n/a

Peer Reviewer

Opinion: Agree

IYRs-1: What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016

Sources: The MoF publishes several types of IYRs: - a IYR report every ten days on the main budgets, available here: <http://www.mfinante.gov.ro/decadale.html?pagina=domenii> (<http://www.mfinante.gov.ro/decadale.html?pagina=domenii>) - a monthly IYR report every month for every institution, available on a new platform: <http://www.transparenta-bugetara.gov.ro/transparenta-bugetar...> (<http://www.transparenta-bugetara.gov.ro/transparenta-bugetara/index.htm>) - a monthly IYR report every month for the consolidated budget, available at: <http://www.mfinante.gov.ro/execbug.html?pagina=domenii> (<http://www.mfinante.gov.ro/execbug.html?pagina=domenii>)

Peer Reviewer

Opinion: Agree

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

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

Answer: a. (100)

Sources: <http://www.mfinante.gov.ro/execbug.html?pagina=domenii> (<http://www.mfinante.gov.ro/execbug.html?pagina=domenii>) <http://www.transparenta-bugetara.gov.ro/transparenta-bugetar...> (<http://www.transparenta-bugetara.gov.ro/transparenta-bugetara/index.htm>)

Peer Reviewer

Opinion: Agree

IYRs-3a: If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 26 September 2016 - August IYR 25 August 2016 - July IYR 25 July 2016 - June IYR 27 June 2016 - May IYR 25 May 2016 - April IYR 25 April 2016 - March IYR 25 March 2016 - February IYR 25 February 2016 - January IYR

Sources: <http://www.mfinante.gov.ro/execbug.html?pagina=domenii> (<http://www.mfinante.gov.ro/execbug.html?pagina=domenii>)

Peer Reviewer

Opinion: Agree with Comments

Comments: Additional reports: 26 January 2017 - December IYR 27 December 2016 - November IYR 25 November 2016 - October IYR 25 October 2016 - September IYR <http://www.mfinante.gov.ro/execbug.html?pagina=domenii> (<http://www.mfinante.gov.ro/execbug.html?pagina=domenii>)

IYRs-3b: In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question "n/a."

Answer: We have used the "inspect" option in Google Chrome to identify the modification/ publishing date for each IYR.

Sources: n/a

Peer Reviewer

Opinion: Agree

IYRs-4: If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

Answer: <http://www.mfinante.gov.ro/execbug.html?pagina=domenii> (<http://www.mfinante.gov.ro/execbug.html?pagina=domenii>)

Sources: n/a

Peer Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: a.

Sources: The data is available in a machine readable format for all the three types of IYR produced. Each report can be downloaded as .xlsx, .pdf, or .xml

Peer Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer
Opinion: Agree

IYRs-6b: If you selected option "c" or "d" in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Peer Reviewer
Opinion: Agree

IYRs-7: If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question "n/a." Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer: "Informatii executie bugetara - sinteza august 2016" (Information on budget execution - synthesis for August 2016) (for monthly data available here> <http://www.mfinante.gov.ro/execbug.html?pagina=domenii>) "Situatia executiei decedale a principalelor bugete ce compun bugetul general consolidat la data de 20.05.2016*" (Situation of the execution of the main budgets of the general consolidated budget at 20.05.2016) (for the ten days reports available here> <http://www.mfinante.gov.ro/decadale.html?pagina=domenii>) "Executie bugetara detaliata - luna - numele institutiei" (Detailed budget execution - month - name of the institution) (for the detailed reports for each institution available here> <https://extranet.anaf.mfinante.gov.ro>)

Sources: n/a

Peer Reviewer

Opinion: Agree with Comments

Comments: Executii bugetare (Budget executions): - Bugetul general consolidat 01.01- 31.12.2016 (General consolidated budget 01.01- 31.12.2016) - Sinteza - decembrie 2016 (Synthesis - December) - Notă privind execuția bugetului general consolidat - decembrie 2016 (Note on the implementation of the general consolidated budget - December 2016) - Bugetul general consolidat 01.01- 30.11.2016 (General consolidated budget 01.01- 30.11.2016) - Sinteza - noiembrie 2016 (Synthesis - November) - Notă privind execuția bugetului general consolidat - noiembrie 2016 (Note on the implementation of the general consolidated budget - November 2016) - Bugetul general consolidat 01.01- 31.10.2016 (General consolidated budget 01.01- 31.10.2016) - Sinteza - octombrie 2016 (Synthesis - October) - Notă privind execuția bugetului general consolidat - octombrie 2016 (Note on the implementation of the general consolidated budget - October 2016) - Bugetul general consolidat 01.01- 30.09.2016 (General consolidated budget 01.01- 30.09.2016) - Sinteza - septembrie 2016 (Synthesis - September) - Notă privind execuția bugetului general consolidat - septembrie 2016 (Note on the implementation of the general consolidated budget - September 2016) - Bugetul general consolidat 01.01- 31.08.2016 (General consolidated budget 01.01- 31.08.2016) - Sinteza - august 2016 (Synthesis - August) - Notă privind execuția bugetului general consolidat - august 2016 (Note on the implementation of the general consolidated budget - August 2016) - Bugetul general consolidat 01.01- 31.07.2016 (General consolidated budget 01.01- 31.07.2016) - Sinteza - iulie 2016 (Synthesis - July) - Notă privind execuția bugetului general consolidat - iulie 2016 (Note on the implementation of the general consolidated budget - July 2016) - Bugetul general consolidat 01.01- 30.06.2016 (General consolidated budget 01.01- 30.06.2016) - Sinteza - iunie 2016 (Synthesis - June) - Notă privind execuția bugetului general consolidat - iunie 2016 (Note on the implementation of the general consolidated budget - June 2016) - Bugetul general consolidat 01.01- 31.05.2016 (General consolidated budget 01.01- 31.05.2016) - Sinteza - mai 2016 (Synthesis - May) - Notă privind execuția bugetului general consolidat - mai 2016 (Note on the implementation of the general consolidated budget - May 2016) - Bugetul general consolidat 01.01- 30.04.2016 (General consolidated budget 01.01- 30.04.2016) - Sinteza - aprilie 2016 (Synthesis - April) - Notă privind execuția bugetului general consolidat - aprilie 2016 (Note on the implementation of the general consolidated budget - April 2016) - Bugetul general consolidat 01.01- 31.03.2016 (General consolidated budget 01.01- 31.03.2016) - Sinteza - martie 2016 (Synthesis - March) - Notă privind execuția bugetului general consolidat - martie 2016 (Note on the implementation of the general consolidated budget - March 2016) - Bugetul general consolidat 01.01- 29.02.2016 (General consolidated budget 01.01- 29.02.2016) - Sinteza - februarie 2016 (Synthesis - February) - Notă privind execuția bugetului general consolidat - februarie 2016 (Note on the implementation of the general consolidated budget -

February 2016) - Bugetul general consolidat 01.01- 31.01.2016 (General consolidated budget 01.01- 31.01.2016) - Sinteza - ianuarie 2016 (Synthesis - January) - Notă privind execuția bugetului general consolidat - ianuarie 2016 (Note on the implementation of the general consolidated budget - January 2016) Rapoarte trimestriale (Quarterly reports): - Raport privind execuția bugetară - trimestrul III 2016 (Report on budget execution - 3rd quarter 2016) - Execuția bugetului general consolidat - trimestrul III 2016 (Execution of the general consolidated budget - 3rd quarter 2016) - Raport privind execuția bugetară - trimestrul II 2016 (Report on budget execution - 2nd quarter 2016) - Execuția bugetului general consolidat - trimestrul II 2016 (Execution of the general consolidated budget - 2nd quarter 2016) - Raport privind execuția bugetară - trimestrul I 2016 (Report on budget execution - 1st quarter 2016) - Execuția bugetului general consolidat - trimestrul I 2016 (Execution of the general consolidated budget - 1st quarter 2016) Rapoarte semestriale (Semestrial Report): -Raport privind situația economică și bugetară pe primele șase luni ale anului 2016 (Report on the economic and budgetary outlook for the first six months of 2016) Anexa 1 (Annex 1) Anexa 2 (Annex 2) Anexa 3 (Annex 3) All this information is available on <http://www.mfinante.gov.ro/execbug.html?pagina=domenii> (<http://www.mfinante.gov.ro/execbug.html?pagina=domenii>)

IYRs-8: Is there a “citizens version” of the IYRs?

- a. Yes
- b. No

Answer: b.

Sources: n/a

Peer Reviewer
Opinion: Agree

MYR-1: What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016

Sources: <http://www.mfinante.gov.ro/execbug.html?pagina=domenii> (<http://www.mfinante.gov.ro/execbug.html?pagina=domenii>)

Peer Reviewer
Opinion: Agree

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

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

Answer: a. (100)

Sources: <http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Raports...>
(<http://discutii.mfinante.ro/static/10/Mfp/trezorerie/RaportsemI201628072016.doc>)

Peer Reviewer
Opinion: Agree

MYR-3a: If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

Answer: 28 July 2016

Sources: <http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Raports...>
(<http://discutii.mfinante.ro/static/10/Mfp/trezorerie/RaportsemI201628072016.doc>)

Peer Reviewer
Opinion: Agree

MYR-3b: In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question “n/a.”

Answer: The date of the document is available on the website of the MoF: <http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Raports...> (<http://discutii.mfinante.ro/static/10/Mfp/trezorerie/RaportsemI201628072016.doc>) The second day, on the 29th of July, the Report was also submitted to the Fiscal Council, which analyzed it - <http://www.consiliulfiscal.ro/Opinie-R1-09.08.2016.pdf> (<http://www.consiliulfiscal.ro/Opinie-R1-09.08.2016.pdf>)

Sources: n/a

Peer Reviewer
Opinion: Agree

MYR-4: If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: The main report: <http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Raports...> (<http://discutii.mfinante.ro/static/10/Mfp/trezorerie/RaportsemI201628072016.doc>) Annexes: http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Anexa1_... (http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Anexa1_rap_28072016.xls) http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Anexa2_... (http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Anexa2_rap28072016.xls) http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Anexa3_... (http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Anexa3_rap28072016.xls)

Sources: n/a

Peer Reviewer
Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: a.

Sources: The data is available in .xlsx format and can be accessed at: <http://www.mfinante.gov.ro/execbug.html?pagina=domenii> (<http://www.mfinante.gov.ro/execbug.html?pagina=domenii>)

Peer Reviewer
Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer
Opinion: Agree

MYR-6b: If you selected option “c” or “d” in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question MYR-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer
Opinion: Agree

MYR-7: If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: "Raport privind situația economică și bugetară pe primele șase luni ale anului 2016" (Report on the economic and budgetary situation for the first six months of 2016)

Sources: <http://www.mfinante.gov.ro/execbug.html?pagina=domenii> (<http://www.mfinante.gov.ro/execbug.html?pagina=domenii>)

Peer Reviewer
Opinion: Agree

MYR-8: Is there a “citizens version” of the MYR?

- a. Yes
- b. No

Answer: b.

Sources: n/a

Peer Reviewer
Opinion: Agree

YER-1: What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2015

Sources: The YERs are available in two formats. A simple report is available on the website of the MoF and is available here: <http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Rapexec...> (<http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Rapexec2015final.doc>). A comprehensive report, detailed for each institution is sent to the Parliament and it is subject to its approval. The draft law is available here: <http://discutii.mfinante.ro/static/10/Mfp/transparenta/PROIE...> (http://discutii.mfinante.ro/static/10/Mfp/transparenta/PROIECTdelegecontbuget2015_23062016.pdf)

Peer Reviewer
Opinion: Agree

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

- a. (100) Six months or less after the end of the budget year

- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

Answer: a. (100)

Sources: According to art 56 (4) of the law 500/2002 on public finances, the Government has to send the YER for Parliament approval before the 1st of July of the next year.

Peer Reviewer
Opinion: Agree

YER-3a: If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 23 June 2016

Sources: <http://www.mfinante.gov.ro/transparent.html?method=transparenta&pagina=acasa&locale=ro&d-6834775-p=2> (<http://www.mfinante.gov.ro/transparent.html?method=transparenta&pagina=acasa&locale=ro&d-6834775-p=2>)

Peer Reviewer
Opinion: Agree

YER-3b: In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."

Answer: The date is published on the MoF website together with the document.

Sources: <http://www.mfinante.gov.ro/transparent.html?method=transparenta&pagina=acasa&locale=ro&d-6834775-p=2> (<http://www.mfinante.gov.ro/transparent.html?method=transparenta&pagina=acasa&locale=ro&d-6834775-p=2>)

Peer Reviewer
Opinion: Agree

YER-4: If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: http://discutii.mfinante.ro/static/10/Mfp/transparenta/PROIECTdelegecontbuget2015_23062016.pdf
(http://discutii.mfinante.ro/static/10/Mfp/transparenta/PROIECTdelegecontbuget2015_23062016.pdf)
<http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Rapexec2015final.doc> (<http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Rapexec2015final.doc>)

Sources: <http://www.mfinante.gov.ro/transparent.html?method=transparenta&pagina=acasa&locale=ro&d-6834775-p=2> (<http://www.mfinante.gov.ro/transparent.html?method=transparenta&pagina=acasa&locale=ro&d-6834775-p=2>)

Peer Reviewer
Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: The draft law (detailed YER) is published in .pdf format and the annual report is published in a .doc format.

Peer Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

YER-6b: If you selected option "c" or "d" in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

YER-7: If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question "n/a."

Answer: "Proiect Lege pentru aprobarea contului general anual de execuție a bugetului de stat, a contului anual de execuție a bugetului Fondului național unic de asigurări sociale de sănătate și a contului general anual al datoriei publice aferente anului 2015" (Draft law for approving the annual general account for the execution of the state budget, the budget for the Unique National Fund for Health Insurances, and the general annual account for public debt for 2015)

Sources: <http://www.mfinante.gov.ro/transparent.html?method=transparent...> (<http://www.mfinante.gov.ro/transparent.html?method=transparenta&pagina=acasa&locale=ro&d-6834775-p=2>)

Peer Reviewer

Opinion: Agree with Comments

Comments: <http://discutii.mfinante.ro/static/10/Mfp/transparenta/PROIE...>
(http://discutii.mfinante.ro/static/10/Mfp/transparenta/PROIECTdelegecontbuget2015_23062016.pdf)
<http://discutii.mfinante.ro/static/10/Mfp/transparenta/Anexe...>
(http://discutii.mfinante.ro/static/10/Mfp/transparenta/Anexecont2015datpub_23062016.pdf)

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

- a. Yes
- b. No

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

AR-1: What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2014

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

Peer Reviewer

Opinion: Agree with Comments

Comments: http://www.curteadeconturi.ro/Publicatii/Raport_public_2014.... (http://www.curteadeconturi.ro/Publicatii/Raport_public_2014.pdf)

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

- a. (100) Six months or less after the end of the budget year
- b. (67) 12 months or less, but more than six months, after the end of the budget year
- c. (33) More than 12 months, but within 18 months, after the end of the budget year
- d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

Answer: b. (67)

Sources: n/a

Peer Reviewer

Opinion: Agree

AR-3a: If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 03 December 2015

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

Peer Reviewer

Opinion: Agree

AR-3b: In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question "n/a."

Answer: Publication date available on the report.

Sources: http://www.curteadeconturi.ro/Publicatii/Raport_public_2014.... (http://www.curteadeconturi.ro/Publicatii/Raport_public_2014.pdf)

Peer Reviewer

Opinion: Agree

AR-4: If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: http://www.curteadeconturi.ro/Publicatii/Raport_public_2014.... (http://www.curteadeconturi.ro/Publicatii/Raport_public_2014.pdf)

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

Peer Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: The document is available in a .pdf format.

Peer Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

AR-6b: If you selected option “c” or “d” in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question AR-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

AR-7: If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: "Curtea de Conturi a României Raportul public pe anul 2014" (Romanian Court of Accounts Public Report for 2014)

Sources: http://www.curteadeconturi.ro/Publicatii/Raport_public_2014... (http://www.curteadeconturi.ro/Publicatii/Raport_public_2014.pdf)

Peer Reviewer

Opinion: Agree

AR-8: Is there a “citizens version” of the AR?

a. Yes

b. No

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The “citizens version” of the AR is represented by the document "Curtea de Conturi a României - Sinteză Raportului public pe anul 2014" (Romanian Court of Accounts - Synthesis of the Public Report for 2014). http://www.curteadeconturi.ro/Publicatii/Sinteza_Raportului... (http://www.curteadeconturi.ro/Publicatii/Sinteza_Raportului_public_pe%20anul_2014.pdf)

Researcher response: The document cited by the Peer Reviewer is some sort of very long executive summary. We do not think it qualifies as a Citizen Budget. The response to this question remains unchanged.

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

a. Yes

b. No

Answer: a.

Sources: The website of the MoF provides most of the fiscal data available: <http://www.mfinante.gov.ro/> (<http://www.mfinante.gov.ro/>) The MoF also hosts two other websites containing budget execution data (<http://www.transparenta-bugetara.gov.ro/transparenta-bugetar...> (<http://www.transparenta-bugetara.gov.ro/transparenta-bugetara/index.htm>)) and budget data (the website was not updated in the past year though: <http://www.mbuget.gov.ro/> (<http://www.mbuget.gov.ro/>)). The MoF also publishes several data sets on the national open data portal at: <http://data.gov.ro/organization/mfp?page=3> (<http://data.gov.ro/organization/mfp?page=3>) The Court of Accounts publishes the annual AR: <http://www.curteadeconturi.ro/Publicatii.aspx?niv1=1> (<http://www.curteadeconturi.ro/Publicatii.aspx?niv1=1>)

Peer Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: b.

Sources: There are separate data sets, no consolidated version yet.

Peer Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: b.

Sources: The only data available in consistent formats and published regularly is the budget execution data (not very detailed though).

Peer Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: a.

Sources: For FY 2016, the data was available on www.openbudget.ro (<http://www.openbudget.ro>).

Peer Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: a.

Sources: Law 500/2002 on public finances has several provisions related to transparency and participation. Article 9 specifically details the principle of publicity: "The fiscal system is open and transparent, being implemented through: a) public debate on the draft budget proposal, on its approval; b) public debate on the annual general accounts for the execution of budgets, on its approval; c) publishing in the Official Gazette the laws for approving the budgets and their annual execution accounts..." The Fiscal Responsibility Law no. 69/2010 also provides for the transparency principle in article 4: Article 4. "The Government will define and carry out its fiscal and budgetary policies based on the following principles: (1) The principle of transparency regarding the setting of the budgetary targets and objectives and in carrying out its fiscal and budgetary policies, The Government and the local authorities have the obligation to make public and maintain in public debate, for a reasonable period of time, all information necessary to allow the assessment of the implementation of fiscal and budgetary policies, the respective outcomes and the stance of central and local public finances."

Comments: Researcher: English version of Law 69/2010: <http://www.fiscalcouncil.ro/legea.htm> (<http://www.fiscalcouncil.ro/legea.htm>)

Peer Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: a.

Sources: Law 544/2001 regarding the free access to information of public interest also provides at article 5 that each each public authority or institution has the obligation to communicate ex officio the following information of public interest: "e) the financial sources, budget and accounting balance sheet". Law 52/2003 on transparency in the decision-making process also provides for the right of citizens to participate to the debates on the decisions made by both central and local authorities.

Comments: Researcher: English version of Law 544/2001: http://www.mdpl.ro/_documente/info_public/law_544.pdf (http://www.mdpl.ro/_documente/info_public/law_544.pdf) Romanian version of Law 52/2003: http://www.mdrap.ro/userfiles/lege52_2003.pdf (http://www.mdrap.ro/userfiles/lege52_2003.pdf)

Peer Reviewer
Opinion: Agree

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

- a. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The EBP has detailed budgets for each main credit release authority (Ministries, agencies etc), available in Annex 3 of the EBP. Note: the details of the Executive's Budget Proposal and the Enacted Budget are the same the annexes are not changed by Parliamentary approval. But for clarity, this is the link to the EBP: <http://discutii.mfinante.ro/static/10/Mfp/transparenta/proie...> (http://discutii.mfinante.ro/static/10/Mfp/transparenta/proiect_buget2016/PROIECTLEGEbugetdestat2016_04122015.pdf), while this is the link to the EB: <http://www.mfinante.gov.ro/buget2016.html?pagina=domenii> (<http://www.mfinante.gov.ro/buget2016.html?pagina=domenii>). This applies to many questions in this section: the link to the EB works better, which is why it is often used as a citation for the Annexes to the EBP.

Peer Reviewer
Opinion: Agree

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

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The functional classification is used both for the general state budget, as well as for each main credit release authority in EBP: <http://discutii.mfinante.ro/static/10/Mfp/buget2016/Legearn3...> (http://discutii.mfinante.ro/static/10/Mfp/buget2016/Legearn339BS_2015.pdf)

Peer Reviewer
Opinion: Agree

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

- a. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The EBP uses the COFOG for both the general budget and the budgets of the main credit release authorities: <http://discutii.mfinante.ro/static/10/Mfp/buget2016/Legearn3...> (http://discutii.mfinante.ro/static/10/Mfp/buget2016/Legearn339BS_2015.pdf)

Peer Reviewer
Opinion: Agree

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

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The budget also provides an economic classification in the EBP: <http://discutii.mfinante.ro/static/10/Mfp/buget2016/Legeanr3...>
(http://discutii.mfinante.ro/static/10/Mfp/buget2016/Legeanr339BS_2015.pdf)

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://discutii.mfinante.ro/static/10/Mfp/buget2016/Legeanr3...>
(http://discutii.mfinante.ro/static/10/Mfp/buget2016/Legeanr339BS_2015.pdf)

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: In the Annex 3 of the EBP (detailed budgets for each credit release authority) a list of programs is available as an annex, both for programs financed through national budget and for projects financed through EU funds.

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The EBP uses estimates for the next three years in all the annexes of the budget, but only for the main chapters and titles:
<http://discutii.mfinante.ro/static/10/Mfp/buget2016/Legeanr3...> (http://discutii.mfinante.ro/static/10/Mfp/buget2016/Legeanr339BS_2015.pdf)

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The programs presented as annexes to the budgets of each credit release authority have a multi-year estimate (Annex 3 - <http://www.mfinante.gov.ro/buget2016.html?pagina=domenii> (<http://www.mfinante.gov.ro/buget2016.html?pagina=domenii>)). For example, the Ministry of Culture has a program for Historical Monument Restoration which is detailed at page 75 of its budget and which contains: budget execution for the previous two years, budget allocated for the current year, and estimates for the following three years (http://discutii.mfinante.ro/static/10/Mfp/buget2016/Ministerul_Culturii.pdf)).

Peer Reviewer

Opinion: Agree with Comments

Comments: The Law on Public Finance obliges the MoF, other ministries and all public institutions to elaborate estimates for the next three years (see Article 32, Article 34). These estimates are found both in the state budget (EBP, EB) and in the budgets of all ministries and public institutions. Also, all the ministries, whose budgets are fully financed by the state budget, elaborate and apply programs. Those programs contain expenditure estimates for a multi-year period along with other information. Expenditure estimates for a multi-year period (three years) by program are included in "Anexa 3 - Bugetele ordonatorilor principali de credite" (Annex 3 - Budgets of Principal Creditors) of the state budget (<http://www.mfinante.gov.ro/proiectbuget2016.html> (<http://www.mfinante.gov.ro/proiectbuget2016.html>)). For example: expenditure estimates for three years (2017, 2018, 2019) of the Ministry of National Education (MNE) are presented at pages 21-44. For the programs elaborated and applied by the MNE, estimates can be found at pages 58-530 (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016... (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016...)).

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

- a. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Pages 14-17 of the EBP present a detailed account of individual sources of tax revenue: <http://discutii.mfinante.ro/static/10/Mfp/buget2016/Legeanr3...> (http://discutii.mfinante.ro/static/10/Mfp/buget2016/Legeanr339BS_2015.pdf)

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Pages 17-18 of the EBP present a detailed account of individual sources of non-tax revenue: <http://discutii.mfinante.ro/static/10/Mfp/buget2016/Legeanr3...> (http://discutii.mfinante.ro/static/10/Mfp/buget2016/Legeanr339BS_2015.pdf)

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Multi-year estimates of revenues are also available in the EBP at pages 14-18:

<http://discutii.mfinante.ro/static/10/Mfp/buget2016/Legeanr3...> (http://discutii.mfinante.ro/static/10/Mfp/buget2016/Legeanr339BS_2015.pdf)

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Pages 14-18 of the EBP present a detailed account of individual sources of revenue for the next three years:

<http://discutii.mfinante.ro/static/10/Mfp/buget2016/Legeanr3...> (http://discutii.mfinante.ro/static/10/Mfp/buget2016/Legeanr339BS_2015.pdf)

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The EBP contains a separate chapter (5501 - page 20) "Transactions regarding the government debt and borrowings" with estimates for the following three years: <http://discutii.mfinante.ro/static/10/Mfp/buget2016/Legeanr3...>

(http://discutii.mfinante.ro/static/10/Mfp/buget2016/Legeanr339BS_2015.pdf) Detailed information is also available in the Report accompanying the EBP (<http://discutii.mfinante.ro/static/10/Mfp/transparenta/proie...>)

(http://discutii.mfinante.ro/static/10/Mfp/transparenta/proiect_buget2016/Raportbuget2016_4decembrie2015.pdf)

Peer Reviewer

Opinion: Agree with Comments

Comments: Also, estimates for government borrowing and debt are presented in Government Public Debt Management Strategy 2015-2017, and Government Public Debt Management Strategy 2016-2018: <http://discutii.mfinante.ro/static/10/Mfp/buletin/executii/G...>

(<http://discutii.mfinante.ro/static/10/Mfp/buletin/executii/GovPublDebtManagStrategy20152017.pdf>)

<http://discutii.mfinante.ro/static/10/Mfp/buletin/executii/G...>

(<http://discutii.mfinante.ro/static/10/Mfp/buletin/executii/GovPublDebtManagStrategy20162018.pdf>)

14: Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The EBP contains a separate chapter (5501 - page 20) "Transactions regarding the government debt and borrowings" (<http://discutii.mfinante.ro/static/10/Mfp/buget2016/Legeanr3...> (http://discutii.mfinante.ro/static/10/Mfp/buget2016/Legeanr339BS_2015.pdf)) which contains all the core information. Detailed information is also available in the Report accompanying the EBP (<http://discutii.mfinante.ro/static/10/Mfp/transparenta/proie...> (http://discutii.mfinante.ro/static/10/Mfp/transparenta/proiect_buget2016/Raportbuget2016_4decembrie2015.pdf))

Peer Reviewer

Opinion: Agree

15: Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The EBP sent to the Parliament is accompanied by a Report on the macroeconomic situation for the current year and a forecast for the following three years (<http://discutii.mfinante.ro/static/10/Mfp/transparenta/proie...> (http://discutii.mfinante.ro/static/10/Mfp/transparenta/proiect_buget2016/Raportbuget2016_4decembrie2015.pdf)). All core elements except for interest rates can be found at page 16, along with other indicators such as the unemployment rate or the average monthly salaries. Additional elements are also assessed, like fixed gross capital formation and other macroeconomic details. In the same document, there is an entire discussion on interest rates on pages 40-42. Also, the law on public finances provides that such a forecast is produced, published and updated regularly by the National Commission for Prognosis (a department within the MoF), which are available at: <http://www.cnp.ro/en/prognoze> (<http://www.cnp.ro/en/prognoze>)

Peer Reviewer

Opinion: Agree

16: Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Report on the macroeconomic forecast provides such an analysis in chapter 3.3 (pages 38-53): <http://discutii.mfinante.ro/static/10/Mfp/transparenta/proie...> (http://discutii.mfinante.ro/static/10/Mfp/transparenta/proiect_buget2016/Raportbuget2016_4decembrie2015.pdf)

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The report accompanying the EBP shows how all new policy proposals affect expenditures along with a narrative discussion (pages 75-108 - <http://discutii.mfinante.ro/static/10/Mfp/transparenta/proie...> (http://discutii.mfinante.ro/static/10/Mfp/transparenta/proiect_buget2016/Raportbuget2016_4decembrie2015.pdf)).

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The report accompanying the EBP shows how new policy proposals, as distinct from existing policies, affect revenues (pages 57-74 - <http://discutii.mfinante.ro/static/10/Mfp/transparenta/proie...> (http://discutii.mfinante.ro/static/10/Mfp/transparenta/proiect_buget2016/Raportbuget2016_4decembrie2015.pdf)).

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification) in the EBP, in Annex 1 (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget2016/... (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget2016/Anexanr1.pdf)), Annex 2 (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget2016/... (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget2016/Anexanr2.pdf)), and Annex 3 (for each institution, i.e. http://discutii.mfinante.ro/static/10/Mfp/proiect_buget2016/... (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget2016/Anexa3/Administratia_Prezidentiala.pdf))

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.

- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The budget of each main credit release authority has annexes with the programs which contain accounting for all expenditures are presented for BY-1 (BY-2 as well). For example, the budget of the Presidential Administration has a program for promoting the role of a museum in its administration which detailed at page 13 (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget2016/... (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget2016/Anexa3/Administratia_Prezidentiala.pdf)).

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Updates are available, in the column "preliminary execution" in all the annexes of the EBP (i.e. http://discutii.mfinante.ro/static/10/Mfp/proiect_buget2016/... (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget2016/Anexanr1.pdf)).

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The table contains a list of expenditure for BY-2 by all classifications (i.e. page 1 - http://discutii.mfinante.ro/static/10/Mfp/proiect_buget2016/... (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget2016/Anexanr1.pdf))

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: Most budget documentation (such as EBP, EB, YER) present estimates of expenditure for BY-2 and BY-1 by any of the three expenditure classifications (by administrative, economic, or functional classification). The information is indicated distinctly for: - BY-1 as "Realizari 2014" (Achievements 2014); - BY-2 as "Executie preliminata 2015" (Preliminary Execution 2015).

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

- a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The programs are detailed. For example, page 22 of the Ministry of Health EBP:
http://discutii.mfinante.ro/static/10/Mfp/proiect_buget2016/...
(http://discutii.mfinante.ro/static/10/Mfp/proiect_buget2016/Anexa3/Ministerul_Sanatatiei.pdf)
Comments: Researcher: N/a

Peer Reviewer

Opinion: Agree with Comments

Comments: Expenditures for individual programs are presented for: - BY-1 as "Realizat pana la 31.12.2014" (Achievements until 31 December 2014); - BY-2 as "Executie preliminara 2015" (Preliminary Execution 2015). For example, expenditures for the individual program "Punerea in valoare a Muzeului National Cotroceni" (Promoting the role of the Cotroceni National Museum) of the Presidential Administration are presented for: - BY-1 as "Realizari pana in 2014" (Achievements 2014); - BY-2 as "Executie preliminara 2015" (Preliminary Execution 2015). Please see pages 14-15, 21-24
(http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016...
(http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016/Anexa3/Administratia_Prezidentiala.pdf))

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

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: I.e., For the Ministry of Health budget, final data for the EBP 2016 is available for 2014, and preliminary data is available for 2015:
http://discutii.mfinante.ro/static/10/Mfp/proiect_buget2016/...
(http://discutii.mfinante.ro/static/10/Mfp/proiect_buget2016/Anexa3/Ministerul_Sanatatiei.pdf)
Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: BY-2 is the most recent year presented in EBP (and EB) for which all expenditures reflect actual outcomes. In the case of FY 2016, these are indicated as "Realizari 2014" (Achievements 2014). For details: - http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016...
(http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016/LegeBugetStat2016_Anexele1_2_4_12.pdf)

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

- a. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Please see the table with revenue estimates for BY-1: http://discutii.mfinante.ro/static/10/Mfp/proiect_buget2016/...
(http://discutii.mfinante.ro/static/10/Mfp/proiect_buget2016/Anexanr1.pdf)
Comments: Researcher: N/a

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Pages 1-6 of EBP: http://discutii.mfinante.ro/static/10/Mfp/proiect_buget2016/...
(http://discutii.mfinante.ro/static/10/Mfp/proiect_buget2016/Anexanr1.pdf)

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The EBP contains "preliminary execution data"

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: The EBP, and EB contain updated estimates of revenue for the year prior to the budget year (BY-1) which are presented separately as preliminary execution data. For FY 2016, these information are indicated as "Executie preliminata 2015" (Preliminary Execution 2015) (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016...
(http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016/LegeBugetStat2016_Anexe1_2_4_12.pdf)).

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

- a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Pages 1-6: http://discutii.mfinante.ro/static/10/Mfp/proiect_buget2016/...
(http://discutii.mfinante.ro/static/10/Mfp/proiect_buget2016/Anexanr1.pdf)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

29: Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Pages 1-6: http://discutii.mfinante.ro/static/10/Mfp/proiect_buget2016/...
(http://discutii.mfinante.ro/static/10/Mfp/proiect_buget2016/Anexanr1.pdf)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: EBP, and EB present individual sources of revenue for BY-2 as "Realizari" (Achievements). Information are indicated at pages 1-6 of the Annex 1 (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget2016/...
(http://discutii.mfinante.ro/static/10/Mfp/proiect_buget2016/Anexanr1.pdf)).

Researcher response: On line 4501 (page six), one can see the detailed revenues for that line in 2014 but not in 2015. The total amount for that revenue is 14.471.817 k RON, which is 12.98% of the total revenue of 111.526.503 k RON.

IBP comment: The line item mentioned by the researcher is relatively specific: "EU benefits and other donors." Also, there does not seem to be a budgeted number for 2017 which is the BY in question. No other "other revenue" were identified, so in line with the peer reviewer's comment, the response is changed from "b" to "a"

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

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Please see: http://discutii.mfinante.ro/static/10/Mfp/proiect_buget2016/...
(http://discutii.mfinante.ro/static/10/Mfp/proiect_buget2016/Anexanr1.pdf)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

31: Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Chapter 6 of the Report accompanying the EBP: <http://discutii.mfinante.ro/static/10/Mfp/transparenta/proie...>
(http://discutii.mfinante.ro/static/10/Mfp/transparenta/proiect_buget2016/Raportbuget2016_4decembrie2015.pdf)

Comments: Researcher: Information on core and beyond-the-core can be found at pages 22-23, 43-44, 108-111. Additional data beyond the core information is the comparative perspective (EU-related).

Peer Reviewer

Opinion: Agree

32: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Page 3: http://discutii.mfinante.ro/static/10/Mfp/proiect_buget2016/...
(http://discutii.mfinante.ro/static/10/Mfp/proiect_buget2016/Anexanr2.pdf)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: BY-2 is the most recent year presented in budget document for which the debt figures reflect actual outcomes. In Annex 2 (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget2016/... (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget2016/Anexanr2.pdf)) are included information for government borrowing and debt (for example, interest on government borrowing "TITLUL III DOBANZI", pages 3, 22, 44, 50, 52, 55, 70, and 79).

33: Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

- a. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The information is provided in the Report for the Budget (http://discutii.mfinante.ro/static/10/Mfp/transparenta/proiect_buget2016/Raportbuget2016_4decembrie2015.pdf) and is detailed for each Ministry/ Institution.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: The Draft State Budget Law for year 2016 includes in Annex 12 all information on the extra-budgetary funds. It is an unique fund for the national health insurance ("bugetul Fondului național unic de asigurări sociale de sănătate"). Information on extra-budgetary funds for BY, prior years, and estimates for the next three years are presented in Annex 12 to the Draft State Budget Law for year 2016 (pages 190-224). A narrative discussion on the composition of the unique fund for the national health insurance is presented in Draft State Budget Law for year 2016, Section 3, pg. 7-8. Please see http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016... (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016/LegeBugetStat2016_Anexele1_2_4_12.pdf)

Researcher response: To clarify further: the Peer Reviewer is referring to a specific budget included in the Executive's Budget Proposal, but the extra-budgetary funds are also detailed for ministries and other agencies as well. Every budget for an institution has a very detailed account on the state budget as well as a separate detailed budget for extra-budgetary resources. In the "Report for the Budget" one can find, in chapter 5, a narrative for the major policies supported from the budget in the respective year, including the way in which, for example, the EU funds are spent.

34: Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

- a. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: For example, page 60 of Annex 2 of the EBP: http://discutii.mfinante.ro/static/10/Mfp/proiect_buget2016/... (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget2016/Anexanr2.pdf)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: The EBP and EB present central government finances (both budgetary and extra-budgetary) on a consolidated basis for budget year, previous years and next three years. As an explanation please consider the following information. The extra-budgetary fund receive subsidies from the state budget. These are included: - as revenue in the extra-budgetary fund (please see for instance " Subvenții primite de bugetul fondului național unic de asigurări sociale de sanatate pentru echilibrare" (Subsidies received by the budget of the national health insurance fund for balancing), page 191 of the Annex 2); - as expenditure in state budget (please see for instance "Transferuri din bugetul de stat catre bugetul fondului național unic de asigurări sociale de sanatate" (Transfers from the state budget to the budget of the National Health Insurance Fund), page 63 of the Annex 2). The information is presented in the state budget on a consolidated basis. For example, transfers from the state budget to the budget of the National Health Insurance Fund are included in "TITLUL VI TRANSFERURI INTRE UNITATI ALE ADMINISTRATIEI PUBLICE" (TITLE VI TRANSFERS BETWEEN PUBLIC ADMINISTRATION UNITS), page 63 of the Annex 2. Also, these transfers are a component of the total expenditure. Please see: http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016... (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016/LegeBugetStat2016_Anexele1_2_4_12.pdf)

Researcher response: The Peer Reviewer gave a very detailed account for a specific type of extra-budgetary fund. We agree to use that example, as it is simpler to understand than the one we initially provided on page 60, which was referring to tourism, an area in which extra-budgetary funds can often appear.

35: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: There is a special budget chapter for transfers - TITLUL VI TRANSFERURI INTRE UNITATI ALE ADMINISTRATIEI PUBLICE (transfers between units of the public administration)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Estimates of intergovernmental transfers for budget year, previous years, and next three years are presented in the EBP (and EB) as "TITLUL VI TRANSFERURI INTRE UNITATI ALE ADMINISTRATIEI PUBLICE" (TITLE VI TRANSFERS BETWEEN PUBLIC ADMINISTRATION UNITS). The narrative presentation of intergovernmental transfers is mentioned in the budget documents whenever additional clarifications are required. Some of these are included in different sections of the state budget (project and law). For instance, section II contains details for transfers to local budgets (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016... (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016/LegeBugetStat2016_Anexele1_2_4_12.pdf)). Also, narrative presentation of intergovernmental transfers are presented in other budget document, such as: "Scrisoare cadru privind contextul macroeconomic, metodologia de elaborare a proiectelor de buget pe anul 2016 și a estimărilor pentru anii 2017-2019, precum și limitele de cheltuieli stabilite pe ordonatorii principali de credite" (Framework of the macroeconomic context, methodology of drafting the 2016 budget and estimates for 2017-2019, and the expenditure limits set for spending ministries), pages 13-15 (http://discutii.mfinante.ro/static/10/Mfp/buget/scrisoare_ca... (http://discutii.mfinante.ro/static/10/Mfp/buget/scrisoare_cadru2016/ScrisoareCadru2016.pdf)).

Researcher response: In consideration of the peer reviewer's response, we realize that all transfers are listed, and a narrative description included, although the narrative is not detailed for large amounts of money. Response changed from "b" to "a."

36: Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

37: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

- a. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: There are some specific budget chapters but not for each SOE (i.e., please see page 6, line 55:

http://discutii.mfinante.ro/static/10/Mfp/proiect_buget2016/... (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget2016/Anexanr2.pdf))

Comments: Researcher: n/A

Peer Reviewer**Opinion:** Disagree**Suggested answer:** a.

Comments: Estimates of transfers to public corporations are presented in the EBP (and EB) for budget year, previous years, and next three years. These information is indicated as "TITLUL IV SUBVENTII" (TITLE IV SUBSIDIES) on pages 1, 3, 42, 47, 50, 52, 55, 70, and 88 of the Annex 2 (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget2016/... (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget2016/Anexanr2.pdf)). Narrative discussion of transfers to public corporations are included in chapter II of the EBP or EB. For example, narrative discussion of transfers to Metrorex (public corporation) are indicated as "Subvenții pentru transportul de călători cu metroul" (Subsidies for the subway transport of passengers) at page 24 (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016... (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016/LegeBugetStat2016_Anexele1_2_4_12.pdf)). Also, other narrative discussion of transfers to public corporations are presented in other budget document, such as pages 88, 101 "Raport privind situația macroeconomică pe anul 2016 și proiecția acesteia pe anii 2017-2019" (Report on the macro-economic situation for 2016 and its forecast for 2017-2019) (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016... (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016/Raportbuget2016.pdf)).

Researcher response: Our original answer referred to the fact that there are no narrative details for each and every public corporation. However, all estimates are presented in the budget, and a narrative included. Response changed from "b" to "a."

38: Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

- a. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: There are special provisions under the EU legislation for state aid or for subsidies for EU-funds management.

Comments: Researcher: n/A

Peer Reviewer**Opinion:** Disagree**Suggested answer:** b.

Comments: EBP (and EB) for FY 2016 presents information on quasi-fiscal activities in Chapter II, pages 21-32, including the rationale for the quasi-fiscal activities, identification of beneficiaries, etc. (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016... (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016/LegeBugetStat2016_Anexele1_2_4_12.pdf)). Also, Annex 2 presents information for some quasi-fiscal activities such as: - "Plati in contul creditorilor garantate si/sau subimprumutate" (Payments for secured and / or sub-loaned credits) (pages 5, and 22); - "Dobanzi aferente creditelor interne garantate" (Interest on guaranteed domestic credit) (pages 70, and 79); - "Rambursari de credite interne garantate" (Reimbursement of domestic guaranteed loans) (pages 72, and 81); - "Transferuri de la bugetul de stat catre bugetele locale pentru finantarea unor cheltuieli urgente si plata arieratelor" (Transfers from state budget to local budgets to finance urgent spending and arrears) (pages 4, and 42). The above information covers expenditure for budget year, previous years and next three years. (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget2016/... (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget2016/Anexanr2.pdf))

Researcher response: We keep our response in light of the fact that some core information is missing. As an example: for reimbursable projects, the EBP clearly provides that some of the allocations within the budget occur during the year (page 27 - http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016... (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016/LegeBugetStat2016_Anexele1_2_4_12.pdf)). This means that, in our opinion, we cannot clearly identify the intended beneficiaries - we know that they act like "implementation units", but we do not actually have a list of the ministries or agencies.

39: Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

- a. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Such information is provided together with the YER.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Core information on government's financial assets is presented in Annexes 1-3 of the EBP (and EB) (expenditure for budget year, previous years, and next three years). For example, pages 47, 48, 55, 58, 60, 71, 80, 116, 131, 134, 140

(http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016...

(http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016/LegeBuzetStat2016_Anexele1_2_4_12.pdf). Other budget documents, such as "Raport privind situația macroeconomică pe anul 2016 și proiecția acesteia pe anii 2017-2019" (Report on the macro-economic situation for 2016 and its forecast for 2017-2019), presents supplementary information on government's financial assets (e.g. financial assets' classification by type, nature, etc.).

For example, pages 48-49 of this document. See link: (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016...

(http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016/Raportbuzet2016.pdf))

Researcher response: In light of the peer reviewers' comments, and using as reference the list provided by IMF with regards to financial assets

(<https://www.imf.org/external/pubs/ft/mfsmcg/c4.pdf> (<https://www.imf.org/external/pubs/ft/mfsmcg/c4.pdf>)), we note that the EBP includes some information on financial assets. For example, on page 43, we can find a discussion on debt, and in the footnote of the graphic it is said that the gross

governmental debt is diminished with the liquid financial assets. These are listed, but we don't have any estimate of their value. Response is changed from "e" to "c."

40: Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

a. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.

b. (67) Yes, the core information is presented for all nonfinancial assets.

c. (33) Yes, information is presented, but it excludes some nonfinancial assets.

d. (0) No, information related to nonfinancial assets is not presented.

e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Presented together with the YER.

Comments: Researcher: n/A

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Core information on government's nonfinancial assets (TITLUL XIII ACTIVE NEFINANCIARE) is presented in the Annexes 1-3 of the EBP and EB (expenditure for budget year, previous years, and next three years). For example, page 47. A short narrative discussion is included in EBP in order to clarify some aspects (page 30). Please see http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016...

(http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016/LegeBuzetStat2016_Anexele1_2_4_12.pdf)

Researcher response: While some information on non financial assets is included, the required core information is missing. For example: there is no list or grouping of assets, but just a large budget chapter for it. In light of this, and in light of the fact that practice has not changed since the previous Open Budget Survey, the response has been changed from "e" to "c."

41: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.

b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.

c. (33) Yes, estimates of some but not all expenditure arrears are presented.

d. (0) No, estimates of expenditure arrears are not presented.

e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Such information is available on the website of the MoF in a special section (<http://www.mfinante.gov.ro/execbug.html?pagina=domenii> (<http://www.mfinante.gov.ro/execbug.html?pagina=domenii>)) and discussed in the YER Report.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The EBP contains information for arrears which are indicated as "Transferuri de la bugetul de stat catre bugetele locale pentru finantarea unor cheltuieli urgente si plata arieratelor" (Transfers from state budget to local budgets to finance urgent spending and arrears). Please see:

http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016...

(http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016/LegeBuzetStat2016_Anexele1_2_4_12.pdf) On MoF website can be found information

for "Arieratele unitatilor administrativ-teritoriale" (Arrears of administrative-territorial units) (<http://www.mfinante.gov.ro/execbug.html?pagina=domenii>)

(<http://www.mfinante.gov.ro/execbug.html?pagina=domenii>) Also, a narrative description of arrears is included in: - Section 2 (page 3) of EBP; - pages

34, 76, and 81 of "Raport privind situația macroeconomică pe anul 2016 și proiecția acesteia pe anii 2017-2019" (Report on the macro-economic

situation for 2016 and its forecast for 2017-2019) (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016... (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016/Raportbuget2016.pdf)).

Researcher response: It is true that there is the obligation to report on the arrears and that these reports are published, and on page 34 of the report accompanying the EBP, there is an overview of total arrears. However, the chapter mentioned by the Peer Reviewer is not part of the Executive's Budget Proposal, and it includes sums of money allocated for some urgent matters or for co-financing some local projects, which means that it would not provide a clear picture of the arrears anyway. Response has been changed from "e" to "c."

42: Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

- a. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Discussed in the Report accompanying the EBP, but mainly available in a special section on the website of the MoF (<http://www.mfinante.gov.ro/trezorengl.html?pagina=domenii> (<http://www.mfinante.gov.ro/trezorengl.html?pagina=domenii>))

Comments: Researcher: The information can be found in the Report accompanying the EBP (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016... (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016/Raportbuget2016.pdf)), at pages 46-47 and 107.

Peer Reviewer

Opinion: Agree

43: Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

- a. (100) Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- b. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Projections are usually available for 3 years in advance.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Core information of the sustainability of public finance are indicated in "Raport privind situația macroeconomică pe anul 2016 și proiecția acesteia pe anii 2017-2019" (Report on the macro-economic situation for 2016 and its forecast for 2017-2019) (pages 42-51) (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016... (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016/Raportbuget2016.pdf)).

Researcher response: It is true that there is a chapter on the sustainability of the public finances in the pages quoted by the Peer Reviewer. However, the question is related to at least a 10-years assumption. The chapter only covers: 1. a discussion about public debt, which is descriptive only, with no projections for 10 years; 2. a discussion on the demographic risks which covers a longer period (until 2060), but only projects the percentage of the spending with pensions; 3. risks related to the EU funds absorption; 4. risks related to SOEs, only descriptive with no projection on the long term; 5. natural disasters - descriptive with no projection on the budget impact or any other type of fiscal implication. So, in our opinion, the answer should remain "d."

IBP comment: Given the peer reviewer's comment and researcher's response, to maintain consistency of responses across countries, the response has been changed from "d" to "c."

44: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

- a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Only several institutional assistance contracts are present in the EBP, mostly because the law on public finance provides that such donation on behalf of private donors should be only included in the budget execution.

Comments: Researcher: N/a

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind. Please see "VENITURI NEFISCALE" (Non-tax revenue) in the EBP. Link: http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016... (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016/LegeBugetStat2016_Anexele1_2_4_12.pdf).

Researcher response: The Peer Reviewer makes a reference to chapter 3701 of the Non-tax revenue details. However, this kind of data is only presented for budget execution (for previous years). Thus, in the EBP, page 45 (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016... (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016/LegeBugetStat2016_Anexele1_2_4_12.pdf)), one can only see the data for 2014 and 2015, and not for 2016. Response unchanged.

45: Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

- a. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The main documents of the EBP (and EB) do not include information about tax expenditures. These information are detailed in other supporting budget document such as "Raport privind situația macroeconomică pe anul 2016 și proiecția acesteia pe anii 2017-2019" (Report on the macro-economic situation for 2016 and its forecast for 2017-2019), pages 151-52 (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016... (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016/Raportbuget2016.pdf)). Therefore, considering other supporting budget documents, the most adequate answer is "b".

Researcher response: We agree with the Peer Reviewer's suggestion, in that the cited report is part of the Executive's Budget Proposal package. Response changed from "d" to "b."

46: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

Answer: e.

Sources: Although the law provides for some earmarked revenues, such provisions were not implemented.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

47: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Information available in the Report accompanying the budget: http://discutii.mfinante.ro/static/10/Mfp/transparenta/proiect_buget2016/Raportbuget2016_4decembrie2015.pdf

Comments: Researcher: The Report is definitely part of the EBP package. The full title is "Raport privind situatia macroeconomica pe anul 2016 si proiectia acesteia pe anii 2017-2019" (Report on the macroeconomic situation in 2016 and the projection for 2017-2019) 2). Fiscal policies goals are presented at pages 57-72; spending policy goals are presented at pages 84-104.

Peer Reviewer

Opinion: Agree

48: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Available in the Report (Chapter 7): http://discutii.mfinante.ro/static/10/Mfp/transparenta/proiect_buget2016/Raportbuget2016_4decembrie2015.pdf

Comments: Researcher: The full title of the document is "Raport privind situatia macroeconomica pe anul 2016 si proiectia acesteia pe anii 2017-2019" (Report on the macroeconomic situation in 2016 and the projection for 2017-2019). It is part of the EBP package.

Peer Reviewer

Opinion: Agree

49: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

- a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Available for each individual administrative unit at central level (but also mandatory by law for local authorities).

Comments: Researcher: N/A

Peer Reviewer**Opinion:** Agree with Comments**Comments:** Nonfinancial data on inputs are included in "Anexa 3 - Bugetele ordonatorilor principali de credite" (Annex 3 - Budgets of Principal Creditors) (<http://www.mfinante.gov.ro/proiectbuget2016.html> (<http://www.mfinante.gov.ro/proiectbuget2016.html>)). Therefore, in "Fisele programelor" (Program sheets) are presented detailed information for each individual program.**Researcher response:** This is rather new for Romania. In the current budget for 2017, it is even more detailed than in 2016 (which is the FY we took into account, given the constraints described in Section 1). For 2016, an interesting example is at the Ministry of Internal Affairs (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016... (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016/Anexa3/Ministerul_Afacerilor_Interne.pdf)). The program "Ordine publica si siguranta cetateanului/ Public Order and the safety of the citizen" has, besides the financial indicators which are detailed (pages 741-754), nonfinancial data (pages 754-755) such as: - the percentage of interventions with an under 10 minutes response rate for the unique emergency number (112) which was supposed to increase from 83% in 2015 to 84% in 2016, to 85% in 2017-2019 - the number of driving licenses released which were supposed to increase from 499.416 in 2014 to 970.000 in 2015 and 2016. However, it is important to mention that these indicators are not always followed closely and while it is a good thing to have such nonfinancial data in the budget, we do not believe that this practice is leading to any results in terms of budgeting on a program-based approach.**50: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?**

- a. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)**Sources:** Present in the annexes of the budgets for each administrative unit.**Comments:** Researcher: See our previous comment and the example of the the Ministry of Internal Affairs:(http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016...(http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016/Anexa3/Ministerul_Afacerilor_Interne.pdf)), program "Ordine publica si siguranta cetateanului/ Public Order and the safety of the citizen." Besides the financial indicators, nonfinancial data is presented with targets (pages 754-755), such as: - the percentage of interventions with an under 10 minutes response rate for the unique emergency number (112) which was supposed to increase from 83% in 2015 to 84% in 2016, to 85% in 2017-2019 - the number of driving licenses released which were supposed to increase from 499.416 in 2014 to 970.000 in 2015 and 2016.**Peer Reviewer****Opinion:** Agree with Comments**Comments:** "Anexa 3 - Bugetele ordonatorilor principali de credite" (Annex 3 - Budgets of Principal Creditors) (<http://www.mfinante.gov.ro/proiectbuget2016.html> (<http://www.mfinante.gov.ro/proiectbuget2016.html>)).**Researcher response:** See our previous comment. For example, the Ministry of Internal Affairs(http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016...(http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016/Anexa3/Ministerul_Afacerilor_Interne.pdf)). The program "Ordine publica si siguranta cetateanului/ Public Order and the safety of the citizen." Besides the financial indicators, nonfinancial data is presented with targets (pages 754-755), such as: - the percentage of interventions with an under 10 minutes response rate for the unique emergency number (112) which was supposed to increase from 83% in 2015 to 84% in 2016, to 85% in 2017-2019 - the number of driving licenses released which were supposed to increase from 499.416 in 2014 to 970.000 in 2015 and 2016.**51: Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?**

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- e. Not applicable/other (please comment).

Answer: c. (33)**Sources:** N/A**Comments:** Researcher: N/A**Peer Reviewer****Opinion:** Disagree**Suggested answer:** c.

Comments: Performance targets are assigned to some nonfinancial data on results. These are indicated in "Anexa 3 - Bugetele ordonatorilor principali de credite" (Annex 3 - Budgets of Principal Creditors) (<http://www.mfinante.gov.ro/proiectbuget2016.html>) (<http://www.mfinante.gov.ro/proiectbuget2016.html>)) for those programs with specified non-financial data on result. Please see in Annex 3 the "Program Fiches" of each of the programs elaborated and applied by the ministries. For example, let's consider Program 248 "Program pentru asigurarea resursei umane de calitate" (Program to ensure qualitative human resources) of the Ministry of National Education (pages 511-514; http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016... (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016/Anexa3/Ministerul_Educatiei_Nationale.pdf)). In this program can be identified performance targets assigned to some nonfinancial data on results (pages 513-514). The answer to this question is "c" because the non-financial data on results is not presented for each program within all administrative units, respectively performance targets are not assigned to all results.

Researcher response: Wen agree with the peer reviewer, and changed the response from "d" to "c."

52: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

- a. (100) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: There are some discussion on the social assistance policies, but not all of them in the Report accompanying the budget (<http://discutii.mfinante.ro/static/10/Mfp/transparenta/proie...> (http://discutii.mfinante.ro/static/10/Mfp/transparenta/proiect_buget2016/Raportbuget2016_4decembrie2015.pdf))

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: In the state budget are included only some components of social assistance policies. Many of them are in the responsibility of the "Ministerului Muncii, Familiei, Protecție Sociale și Persoanelor Vârstnice" (Ministry of Labor, Family, Social Protection and the Elderly). A narrative description of this policy is presented in http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016... (http://discutii.mfinante.ro/static/10/Mfp/proiect_buget_2016/Anexa3/Ministerul_Muncii_Familiei_Protectiei_Sociale.pdf) There are components of social assistance policies reflected in other independent budgets such as: the social security state budget, and local budgets. Therefore, the most appropriate answer to this question is "c".

53: Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

- a. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There are deadlines established in the Law 500/ 2002 on public finance but no official timetable for EBP.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

54: Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.

- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: PBS, pages 21-28. Unfortunately, the PBS 2016 was released at the same time as the EBP, so it does not qualify as "publicly available".
Comments: Researcher: N/A

Peer Reviewer
Opinion: Agree

55: Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

- a. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: PBS - pages 4-16. Unfortunately, the PBS 2016 was released at the same time as the EBP, so it does not qualify as "publicly available".
Comments: Researcher: N/A

Peer Reviewer
Opinion: Agree

56: Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

- a. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: PBS - pages 33-47. Unfortunately, the PBS 2016 was released at the same time as the EBP, so it does not qualify as "publicly available".
Comments: Researcher: N/A

Peer Reviewer
Opinion: Agree

57: Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: PBS - pages 119-123. Unfortunately, the PBS 2016 was released at the same time as the EBP, so it does not qualify as "publicly available".
Comments: Researcher: N/A

Peer Reviewer
Opinion: Agree

58: Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

Answer: b.

Sources: PBS - pages 60-62 and 141-152. Unfortunately, the PBS 2016 was released at the same time as the EBP, so it does not qualify as "publicly available".

Comments: Researcher: N/A

Peer Reviewer
Opinion: Agree

59: Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: All tables - total budget and each Ministry/ Department - have the three expenditure classifications. I.e., page 20 of the EB (<http://discutii.mfinante.ro/static/10/Mfp/buget2016/Legeanr3...> (http://discutii.mfinante.ro/static/10/Mfp/buget2016/Legeanr339BS_2015.pdf))

Comments: Researcher: For example, if we want to see what are the funds allocated for the Presidency, we can find the total expenditure from EB (<http://discutii.mfinante.ro/static/10/Mfp/buget2016/Legeanr3...> (http://discutii.mfinante.ro/static/10/Mfp/buget2016/Legeanr339BS_2015.pdf)) in functional classification in the overall budget - "Administratia prezidentiala" (page 20) and detailed in the administrative classification - Annex 3/01 of the EB (<http://discutii.mfinante.ro/static/10/Mfp/buget2016/Administ...> (http://discutii.mfinante.ro/static/10/Mfp/buget2016/Administratia_Prezidentiala.pdf)). In this annex, the budget is further detailed in: - economic classification - i.e. at page 5 we can find the human resources allocations (line "cheltuieli de personal") - functional classification - i.e. at page 7 we can find the allocations for cultural activities, since the Presidency has a museum in its administration (line "Alte servicii in domeniile culturii, recreerii si religiei") - administrative classification - i.e. at page 8 we can find the budget for the institutions under the administration of the Presidency (the museum, in this case)

Peer Reviewer

Opinion: Agree with Comments

Comments: EB presents expenditure estimates by: - administrative classification (Annex 3); - economic classification (Annexes 1 and 2); - functional classification (Annexes 1 and 2). Please see: - Law 339/2015 - The State Budget Law for year 2016 (<http://discutii.mfinante.ro/static/10/Mfp/buget2016/Legeanr3...> (http://discutii.mfinante.ro/static/10/Mfp/buget2016/Legeanr339BS_2015.pdf)); - Annex 3 ("Anexa 3 - Bugetele ordonatorilor principali de credite") (<http://www.mfinante.gov.ro/buget2016.html>) (<http://www.mfinante.gov.ro/buget2016.html>)).

60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Each Ministry/Department has a list of programs annexed to the EB, with a few technical and financial indicators. i.e., Ministry of Transportation - page 471 (<http://discutii.mfinante.ro/static/10/Mfp/buget2016/Minister...> (http://discutii.mfinante.ro/static/10/Mfp/buget2016/Ministerul_Transporturilor.pdf)).

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Enacted Budget - pages 15-19 (Annex 1) <http://www.mfinante.ro/buget2016.html?pagina=domenii> (<http://www.mfinante.ro/buget2016.html?pagina=domenii>) Click on "Legea bugetului de stat pe anul 2016."

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: Direct link: <http://discutii.mfinante.ro/static/10/Mfp/buget2016/Legeanr3...> (http://discutii.mfinante.ro/static/10/Mfp/buget2016/Legeanr339BS_2015.pdf)

62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See Annex 1 of the Enacted Budget, i.e., page 17 shows the detailed individual sources for non-tax revenues (indicator 2900) Link: <http://www.mfinante.ro/buget2016.html?pagina=domenii> (<http://www.mfinante.ro/buget2016.html?pagina=domenii>) Click on "Legea bugetului de stat pe anul 2016"

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: Direct link: <http://discutii.mfinante.ro/static/10/Mfp/buget2016/Legeanr3...> (http://discutii.mfinante.ro/static/10/Mfp/buget2016/Legeanr339BS_2015.pdf)

63: Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The data is available in a Report on the budget presented together with the Budget in the Parliament - Pages 104-107 at <http://www.cdep.ro/pdfs/buget/2016/Raport/Raport%20buget%202...> (<http://www.cdep.ro/pdfs/buget/2016/Raport/Raport%20buget%202016%20%208%20decembrie%202015%20ora%2019%20-%20semnat%20complet.pdf>)

Comments: Researcher: N/a

Peer Reviewer

Opinion: Agree with Comments

Comments: EB presents in Annex 1 all three estimates related to government borrowing and debt: - the amount of net new borrowing required during the budget year (Title XVI "IMPRUMUTURI") (for example, page 30); - the total debt outstanding at the end of the budget year (Title XVII "RAMBURSARI DE CREDITE") - interest payments on the debt for the budget year (Title III "DOBANZI") <http://discutii.mfinante.ro/static/10/Mfp/buget2016/Legeanr3...> (http://discutii.mfinante.ro/static/10/Mfp/buget2016/Legeanr339BS_2015.pdf)

64: What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

- a. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: As mentioned in the first section, the Citizen's Budget was produced by an independent platform in partnership with MoF and is more of a visual representation of revenues and expenditures. The platform is available at: <https://openbudget.ro/buget/2016/> (<https://openbudget.ro/buget/2016/>) and it only contains expenditure and revenue totals, not other core components.

Comments: Researcher: N/A

Peer Reviewer
Opinion: Agree

65: How is the Citizens Budget disseminated to the public?

- a. (100) A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
- b. (67) A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- c. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Available only online at <https://openbudget.ro/buget/2016/> (<https://openbudget.ro/buget/2016/>).

Comments: Researcher: N/A

Peer Reviewer
Opinion: Agree

66: Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- a. (100) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- b. (67) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
- c. (33) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- d. (0) No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The public was not even aware that this partnership was established and it was announced only when the data was released publicly.

Comments: Researcher: N/A

Peer Reviewer
Opinion: Agree

67: Are "citizens" versions of budget documents published throughout the budget process?

- a. (100) A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
- b. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

68: Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Data is available for all the three classifications - on the dedicated website (<http://www.transparenta-bugetara.gov.ro/transparenta-bugetar...> (<http://www.transparenta-bugetara.gov.ro/transparenta-bugetara/index.htm>)) data is available for almost all the public institutions (including some State-owned enterprises) with a detailed monthly report.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Monthly In-Year Reports - budget execution " Bugetul general consolidat ..." (General Consolidated Budget for period ...) present actual expenditures by economic classification. The Quarterly In-Year Reports - budget execution ("Rapoarte trimestriale") present actual expenditures by both economic and administrative classification. Please see the second sheet in the file "Anexa 2" (Annex 2) for economic classification and the fourth sheet in the file "A 4 OPC BS p" for administrative classification. The Half Year Reports - budget execution ("Rapoarte semestriale") present actual expenditures by both economic and administrative classification (please see Annex 1 and Annex 2 for economic classification and Annex 3 for administrative classification). These Reports are available at <http://www.mfinante.gov.ro/execbug.html?pagina=domenii> (<http://www.mfinante.gov.ro/execbug.html?pagina=domenii>)

Researcher response: On the website www.transparenta-bugetara.gov.ro (<http://www.transparenta-bugetara.gov.ro>), monthly data on actual expenditure is available for almost all the public institutions, including aggregated data at the level of the main credit release authority. The report includes data by economic and functional classifications for each administrative unit. Response unchanged.

69: Do the In-Year Reports present actual expenditures for individual programs?

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Reports include only the list of revenue and expenditure.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

70: Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Quarterly reports present a comparison between the initial enacted budget, the revised enacted budget and what was actually executed (i.e. Second Quarter of 2016 - <http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Anexera...> (http://discutii.mfinante.ro/static/10/Mfp/trezorerie/AnexeraprimII2016_29072016.xls))

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: i.e., Annex 2 of the Second Quarter of 2016. <http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Anexera...> (http://discutii.mfinante.ro/static/10/Mfp/trezorerie/AnexeraprimII2016_29072016.xls)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: <http://www.mfinante.gov.ro/execbug.html?pagina=domenii> (<http://www.mfinante.gov.ro/execbug.html?pagina=domenii>)

72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: On www.transparenta-bugetara.gov.ro (<http://www.transparenta-bugetara.gov.ro>), each category of revenue is detailed, for each institution.

Comments: Researcher: In order to access the detailed data, the following steps need to be followed: 1. Landing page - <http://www.transparenta-bugetara.gov.ro/transparenta-bugetar...> (<http://www.transparenta-bugetara.gov.ro/transparenta-bugetara/index.htm>) 2. Click to get to the portal - <https://extranet.anaf.mfinante.gov.ro/anaf/extranet/EXECUTIE...>

(https://extranet.anaf.mfinante.gov.ro/anaf/extranet/EXECUTIEBUGETARA/Rapoarte_Forexe/!ut/p/a1/jY8xD4IwEIV_i0NH2xMjqW64QNCoiTFCF1NiLRhoSSngzxeYf)
3. There are various search options a user can choose to use: 1. the type of report (budget, detailed execution reports or reports at the level of the main administrative institution), 2. the budget level (state, local, social security etc), 3. use the fiscal code for the main administrative institution ("ordonator principal de credite"), 4. use the fiscal code for the institution, 5. the reporting month, 6. search by county, 7. enter the name of the main administrative institution, 8. enter the name of the institution 4. Introduce the captcha code 5. Data is provided in three different formats: .xlsx, .pdf, .xml The platform also explains this process in a video and in a text + screen-shots on the landing page.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: In-Year Reports present the individual sources of many categories of revenue for actual revenues collected. But those categories do not include all the revenue subcategories as presented in EB. The platform (www.transparenta-bugetara.gov.ro) (<http://www.transparenta-bugetara.gov.ro>) presents some information only for the main revenue. Also, data are missing for many ministries or public institutions. Therefore, the available information on this platform does not cover all the individual sources of revenue. Therefore, the most appropriate answer is "b".

Researcher response: Even if the level of detail may not be the same as the Enacted Budget, it looks like all sources are presented. Please see the April 2016 IYR as an example: https://static.anaf.ro/static/rapfxb/LOT96/20160430_FXB-EXB-... (https://static.anaf.ro/static/rapfxb/LOT96/20160430_FXB-EXB-900_TREZ700_4221306_4221306_01_2559525.pdf).

73: Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The quarterly reports present a comparison between the initial enacted budget, the revised enacted budget and what was actually executed (i.e. Second Quarter of 2016 - <http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Anexera...> (http://discutii.mfinante.ro/static/10/Mfp/trezorerie/AnexeraptrimII2016_29072016.xls))

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: Also, the implementation reports compare actual year-to-date revenues with the same period in the previous year. <http://www.mfinante.gov.ro/execbug.html?pagina=domenii> (<http://www.mfinante.gov.ro/execbug.html?pagina=domenii>)

74: Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The detailed data is presented in a dedicated section on the website of the MoF on a monthly basis: <http://www.mfinante.gov.ro/rapoarteMFP.html?pagina=domenii> (<http://www.mfinante.gov.ro/rapoarteMFP.html?pagina=domenii>) Here one can find monthly reports on various aspects of debt (i.e., debt servicing, structure of public debt, state guarantees, debt developments...)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

75: Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Monthly reports are available, i.e. <http://discutii.mfinante.ro/static/10/Mfp/buletin/executii/S...> (<http://discutii.mfinante.ro/static/10/Mfp/buletin/executii/Structuradatpublice20002016aprilieRo.pdf>) English version of the information: <http://www.mfinante.gov.ro/trezorengl.html?pagina=domenii> (<http://www.mfinante.gov.ro/trezorengl.html?pagina=domenii>) The core elements are present at: - interest rates - line "6. Dupa rata dobanzii" - maturity profile - line "5. Dupa scadente" and line "3. dupa scadente" - separate info for external debt - <http://discutii.mfinante.ro/static/10/Mfp/buletin/executii/s...> (<http://discutii.mfinante.ro/static/10/Mfp/buletin/executii/serviciupachetapril2016eng.pdf>)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

76: Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

- a. (100) Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.
- b. (67) Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.
- c. (33) Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.
- d. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Updated data is available on pages 2-10 of the MYR. The reports are available at: <http://www.mfinante.gov.ro/execbug.html?pagina=domenii> (<http://www.mfinante.gov.ro/execbug.html?pagina=domenii>) Direct link to the report: <http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Raports...> (<http://discutii.mfinante.ro/static/10/Mfp/trezorerie/RaportsemI201628072016.doc>)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

77: Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: MYR - pages 22-25

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: <http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Raports...>

(<http://discutii.mfinante.ro/static/10/Mfp/trezorerie/RaportsemI201628072016.doc>)

78: Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The expenditure estimates are presented only for the economical classification and by institution in Annex 3 (http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Anexa3_... (http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Anexa3_rap28072016.xls)) General link for all the MYR: <http://www.mfinante.gov.ro/execbug.html?pagina=domenii#tabs-...> (<http://www.mfinante.gov.ro/execbug.html?pagina=domenii#tabs-3>)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: Mid-Year Review of the budget present expenditure estimates in in Annex 3 by: - administrative classification; - economic classification.

(http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Anexa3_... (http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Anexa3_rap28072016.xls)) MYR - <http://www.mfinante.gov.ro/execbug.html?pagina=domenii#tabs-...> (<http://www.mfinante.gov.ro/execbug.html?pagina=domenii#tabs-3>)

79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Only data for EU funds absorption is presented briefly, no data is available for the programs detailed in the EB.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: MYR - pages 15-22 and Annex 2 (http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Anexa2_...
(http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Anexa2_rap28072016.xls)

Comments: Researcher: The estimates are available in Annex 2. The legend for the rows is: I. Program initial 2016 (Initial program for 2016) II. Estimări 2016 (Estimates/ updated figures for 2016) III. Realizari 1.01.-30.06.2016 (actuals for jan-june 2016) IV. Grad de realizare sem I/program initial (percentage of the actuals reported to the initial)

Peer Reviewer

Opinion: Agree

81: Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: MYR - Annex 2 (http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Anexa2_...
(http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Anexa2_rap28072016.xls)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

82: Does the Mid-Year Review of the budget present individual sources of revenue?

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: MYR - Annex 2 (http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Anexa2_... (http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Anexa2_rap28072016.xls)). See the following items: Tax revenue ---Corporation tax, wages, income and capital gains ---Income tax ---Payroll tax and income ---Other taxes on income, profits and capital gains ---Taxes on property ---Taxes on goods and services ---VAT ---Excise ---Other taxes on goods and services ---Other taxes Tax ---Insurance contributions Non-tax revenues ---subsidies ---Income from capital ---Donations ---Amounts received from the EU made payments

Comments: Researcher: Note that there are a few lines labelled "other," but their amount is really small: 0.02% of the total.

Peer Reviewer

Opinion: Agree

83: Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

a. (100) Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.

b. (67) Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

c. (33) Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

d. (0) No, estimates of government borrowing and debt have not been updated.

e. Not applicable/other (please comment).

Answer: d.

Sources: Detailed data is available and updated on a monthly basis on the dedicated section on the website of MoF: <http://www.mfinante.gov.ro/rapoarteMFP.html?pagina=domenii> (<http://www.mfinante.gov.ro/rapoarteMFP.html?pagina=domenii>)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Estimates of government borrowing and debt have been updated and the information are presented in Annex 2 (http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Anexa2_... (http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Anexa2_rap28072016.xls)), such as: - amount of net new borrowing required during the budget year (please see "EXCEDENT(+) / DEFICIT(-)"); - central government's total debt burden at the end of the budget year (please see "Rambursari de credite"); - interest payments on the outstanding debt for the budget year (please see "Dobanzi"). A narrative discussion regarding some of the differences between the initial estimates presented in the EBP or EB and the updated estimates is presented in MYR (pages 26-28) (<http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Raports...> (<http://discutii.mfinante.ro/static/10/Mfp/trezorerie/RaportsemI201628072016.doc>)). Therefore, the most adequate answer is "b".

Researcher response: In our opinion, the information presented on pages 26-28 is not an update of the data, but a descriptive account on what happened in the first six months of the year. It is not clear where the difference [with the original estimates] are, or whether this affects the overall estimates for the entire year. The question asks whether the data for the year is updated, so the evolution of debt and borrowing for the first semester -- without specifying the changes in the yearly estimates -- is insufficient information. Response unchanged.

84: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.

c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.

d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Annexes to the YER: <http://discutii.mfinante.ro/static/10/Mfp/transparenta/Anexe...> (http://discutii.mfinante.ro/static/10/Mfp/transparenta/Anexecont2015datpub_23062016.pdf)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

85: Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Annexes to YER are detailed for all the total budget in economical and functional classification, and similar details are available for each institution. <http://discutii.mfinante.ro/static/10/Mfp/transparenta/Anexe...>

(http://discutii.mfinante.ro/static/10/Mfp/transparenta/Anexecont2015datpub_23062016.pdf)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: The Year-End Report presents expenditure estimates as following: - by economic, and functional classification - Annex 1 and Annex 2 (pages 1-146); - by administrative classification- Annex 3 (pages 160-972); YER - <http://discutii.mfinante.ro/static/10/Mfp/transparenta/Anexe...> (http://discutii.mfinante.ro/static/10/Mfp/transparenta/Anexecont2015datpub_23062016.pdf)

86: Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Annexes only present the global data.

Comments: Researcher: The level of detail for YER has decreased since previous years. For example, a comparison between the 2015 YER and the 2013 YER (http://www.cdep.ro/proiecte/2014/400/10/1/anexele1_12.pdf (http://www.cdep.ro/proiecte/2014/400/10/1/anexele1_12.pdf)) can be useful to understand the differences: - in the 2015 YER, the Ministry of Justice report only details the budget for the Ministry and the institutions (globally) - starting with page 351 - in the 2013 YER, the Ministry of Justice report covers the global allocations (pp 400-426) and then the reports are detailed for the institutions/ programs under the coordination of the MoJ (i.e. p. 427 - The National Institute for Criminal Expertise, p. 431 - The National Prison Administration)

Peer Reviewer

Opinion: Agree

87: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: YER - pages 1-16

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: YER presents the differences between the enacted levels and the actual outcome for revenues in Annex 1 (pages 1-31). The narrative discussion of these differences is presented in YER (pages 7-12, 16-18). Annex 1 - <http://discutii.mfinante.ro/static/10/Mfp/transparenta/Anexe...> (http://discutii.mfinante.ro/static/10/Mfp/transparenta/Anexecont2015datpub_23062016.pdf) YER - <http://www.mfinante.gov.ro/execbug.html?pagina=domenii#tabs-...> (<http://www.mfinante.gov.ro/execbug.html?pagina=domenii#tabs-3>)

88: Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: YER - pages 1-16

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: YER presents revenue estimates by category in Annex 1 (pages 1-31). Annex 1 - <http://discutii.mfinante.ro/static/10/Mfp/transparenta/Anexe...> (http://discutii.mfinante.ro/static/10/Mfp/transparenta/Anexecont2015datpub_23062016.pdf)

89: Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: YER - pages 1-16, i.e. for non-tax revenues (page 10, code 2900) all the individual sources are presented.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: YER presents individual sources of revenue in Annex 1 (pages 1-31). Annex 1 - <http://discutii.mfinante.ro/static/10/Mfp/transparenta/Anexe...> (http://discutii.mfinante.ro/static/10/Mfp/transparenta/Anexecont2015datpub_23062016.pdf)

90: Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

- a. (100) Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: YER, Annex 7, pages 973 - 1059 (including debt at local level): <http://discutii.mfinante.ro/static/10/Mfp/transparenta/Anexe...> (http://discutii.mfinante.ro/static/10/Mfp/transparenta/Anexecont2015datpub_23062016.pdf)

Comments: Researcher: In the report we can find the following information: page 973 - general public debt with the following details for each type of debt instrument and detailed for each line (section D, for example, contains data on foreign debt): - type of debt (first column) - timeframe (second column) - currency (third column) - value - status at 1 January/ roll-over during the year/ status at 31 December page 1007 - the same information for local debt, detailed for each county

Peer Reviewer**Opinion:** Agree with Comments

Comments: YER presents the differences between the original estimates of government borrowing and debt, including its composition, as following: - Annexes 1 and 2 (please look for Title III, Title VI, Title VII; pages 1-146); - Annexes 7, 8, 9, 10 - pages 977-1059. (<http://discutii.mfinante.ro/static/10/Mfp/transparenta/Anexe...> (http://discutii.mfinante.ro/static/10/Mfp/transparenta/Anexecont2015datpub_23062016.pdf)) The narrative discussion of those differences is presented in YER (pages 28-30; <http://www.mfinante.gov.ro/execbug.html?pagina=domenii#tabs-...> (<http://www.mfinante.gov.ro/execbug.html?pagina=domenii#tabs-3>)).

91: Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

- a. (100) Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)**Sources:** The Report on the execution (<http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Rapexec...> (<http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Rapexec2015final.doc>)) - pages 2-6**Comments:** Researcher: N/A**Peer Reviewer****Opinion:** Agree**92: Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?**

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.**Sources:** Although the Report accompanying the YER is mentioning a few programs (pages 23-25 - <http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Rapexec...> (<http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Rapexec2015final.doc>)), the programs in themselves are not available in the YER and no data is provided for those, financial or nonfinancial.**Comments:** Researcher: N/A**Peer Reviewer****Opinion:** Agree**93: Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?**

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No such data is present in the YER, please see question 92 as well.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: The YER does not present the differences between the original estimates of nonfinancial data on results and the actual outcome (<http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Rapexec...> (<http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Rapexec2015final.doc>)).

94: Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

- a. (100) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.
- d. (0) No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: A brief mention of such policies is made at pages 8-9, but no such data exists in the YER.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Policies that are intended to benefit directly the country's most impoverished populations are presented in EBP and EB as "TITLUL IX ASISTENTA SOCIAL" (Title IX Social assistance) and "ASIGURARI SI ASISTENTA SOCIAL" (INSURANCE AND SOCIAL ASSISTANCE, chapter 6801). Please see Annex 1 and Annex 2 (for example, pages 16,20-22, 24-25, 32, 43, 62, 67, 72). For this information is presented a narrative discussion in the following documents: - YER, pages 8-9 (<http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Rapexec...> (<http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Rapexec2015final.doc>)); - "NOTĂ DE PREZENTARE A CONTULUI GENERAL ANUAL DE EXECUȚIE A BUGETULUI DE STAT, A CONTULUI ANUAL DE EXECUȚIE A BUGETULUI FONDULUI NAȚIONAL UNIC DE ASIGURĂRI SOCIALE DE SĂNĂTATE ȘI A CONTULUI GENERAL ANUAL AL DATORIEI PUBLICE, PE ANUL 2015" (NOTICE OF THE ANNUAL GENERAL ACCOUNT FOR THE IMPLEMENTATION OF THE STATE BUDGET, THE ANNUAL ACCOUNT FOR THE IMPLEMENTATION OF THE NATIONAL HEALTH BUDGET, AND THE GENERAL ACCOUNT FOR ANNUAL GENERAL PUBLIC DEBT - 2015), page 14, 22 (<http://discutii.mfinante.ro/static/10/Mfp/transparenta/Anexa...> (http://discutii.mfinante.ro/static/10/Mfp/transparenta/AnexaEMPROIECTdelegecontbuget2015_23062016.pdf)). But social policies are reflected in other documents involving social security budget, and unemployment budget. Considering the above information, the most adequate answer is "c".

Researcher response: The fact that a chapter on social assistance is included in the budget does not mean that there is a policy which is directed towards specific categories and with specific outcomes. Response "d" remains unchanged.

95: Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: In the annexes to the YER, there is detailed data, for each institution (<http://discutii.mfinante.ro/static/10/Mfp/transparenta/Anexa...> (http://discutii.mfinante.ro/static/10/Mfp/transparenta/Anexacont2015datpub_23062016.pdf)). I.e., For the Ministry of Justice - page 351 - overall budget// page 356 - expenditure from the state budget// page 366 - expenditure from nonreimbursable external funds such as EU funds// page 369 - expenditure from their own revenue // page 372 - budget of the institutions in its subordination which have their own extra-budgetary funds.

Comments: Researcher: N/A

Peer Reviewer**Opinion:** Disagree**Suggested answer:** a.

Comments: YER presents the differences between the original estimates of extra-budgetary funds and the actual outcome in Annex 6 (pages 149-159) (http://discutii.mfinante.ro/static/10/Mfp/transparenta/Anexecont2015datpub_23062016.pdf). A narrative discussion of these differences is presented in: - YER, pages 13, 15-16, 18 (<http://discutii.mfinante.ro/static/10/Mfp/trezorerie/Rapexec2015final.doc>); - "NOTĂ DE PREZENTARE A CONTULUI GENERAL ANUAL DE EXECUȚIE A BUGETULUI DE STAT, A CONTULUI ANUAL DE EXECUȚIE A BUGETULUI FONDULUI NAȚIONAL UNIC DE ASIGURĂRI SOCIALE DE SĂNĂȚATE ȘI A CONTULUI GENERAL ANUAL AL DATORIEI PUBLICE, PE ANUL 2015" (NOTICE OF THE ANNUAL GENERAL ACCOUNT FOR THE IMPLEMENTATION OF THE STATE BUDGET, THE ANNUAL ACCOUNT FOR THE IMPLEMENTATION OF THE NATIONAL HEALTH BUDGET, AND THE GENERAL ACCOUNT FOR ANNUAL GENERAL PUBLIC DEBT - 2015), pages 26-33 (http://discutii.mfinante.ro/static/10/Mfp/transparenta/AnexaEMPROIECTdelegecontbuget2015_23062016.pdf).

Researcher response: The Peer Reviewer only mentions the narrative data related to one institution/ fund - the health one. In our opinion, the Year-End Report does not provide the same level of detail or a narrative for all the extra-budgetary funds, so we do not think the response should be changed to "a".

IBP comment: The guidelines to this question do not require a minimum level of comprehensiveness for the narrative element. For this reason, albeit acknowledging the researcher's point, to maintain consistency of responses across countries, the response has been changed from "b" to "a."

96: Is a financial statement included as part of the Year-End Report or released as a separate report?

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: A financial statement is released as a separate report, called "Bilantul institutiilor publice" (<http://discutii.mfinante.ro/static/10/Mfp/transparenta/bilce...> (http://discutii.mfinante.ro/static/10/Mfp/transparenta/bilcentotal2015_23062016.xls)). Also, together with the YER, the Budget of the State Treasury is released - <http://discutii.mfinante.ro/static/10/Mfp/transparenta/anexa...> (http://discutii.mfinante.ro/static/10/Mfp/transparenta/anexa1proiectHGBilant2015_22062016.pdf) and <http://discutii.mfinante.ro/static/10/Mfp/transparenta/anexa...> (http://discutii.mfinante.ro/static/10/Mfp/transparenta/anexa2proiectHGBilant2015_22062016.pdf)

Comments: Researcher: N/A**Peer Reviewer****Opinion:** Agree with Comments

Comments: Together with YER, the following document is released: "Contul General Anual de Executie a Bugetului de Stat pe Anul 2015" (Annual General Accounts for the Implementation of the State Budget for 2015) (<http://discutii.mfinante.ro/static/10/Mfp/transparenta/Anexe...> (http://discutii.mfinante.ro/static/10/Mfp/transparenta/Anexecont2015datpub_23062016.pdf)).

97: What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: SAI Annual Report (http://www.curteadeconturi.ro/Publicatii/Raport_public_2014... (http://www.curteadeconturi.ro/Publicatii/Raport_public_2014.pdf)) mentions at page 13 all the types of audits conducted. Quote translated into English: "The Court of Auditors operates autonomously and performs three types of audit: financial audit, performance audit and compliance audit (thematic control), detailed in this Report."

Comments: Researcher: N/A**Peer Reviewer****Opinion:** Agree**98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?**

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The financial audit covered all the public budgets, the performance audit and the compliance audit were conducted on the basis of some topics (thus no percentage can be actually calculated). Page 14 of the report describes what each type of audit covered.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: http://www.curteadeconturi.ro/Publicatii/Raport_public_2014.... (http://www.curteadeconturi.ro/Publicatii/Raport_public_2014.pdf)

99: What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- c. (33) Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- d. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: i.e., For the Ministry of External Affairs, the extra-budgetary funds audit resulted in recommendations related to them (page 64 of the Report - http://www.curteadeconturi.ro/Publicatii/Raport_public_2014.... (http://www.curteadeconturi.ro/Publicatii/Raport_public_2014.pdf))

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: All extra-budgetary funds within the SAI's mandate have been audited as is indicated on pages 13-14 (http://www.curteadeconturi.ro/Publicatii/Raport_public_2014.... (http://www.curteadeconturi.ro/Publicatii/Raport_public_2014.pdf)).

100: Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: AR - pages 16-30

Comments: Researcher: Those pages present an executive summary at the beginning of the annual audit report. Alternatively, there is another document produced at the same time which is called "Synthesis of the annual report", but that is a 122 pages document so it does not count as an executive summary, see <http://www.curteadeconturi.ro/Publicatii/Sinteza%20raportulu...> (<http://www.curteadeconturi.ro/Publicatii/Sinteza%20raportului%20public%20pe%20anul%202015.pdf>).

Peer Reviewer

Opinion: Agree

101: Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

- a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Follow up was not made public consistently.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: The Court of Accounts is organized and is functioning based on Law 94/1992 (http://www.cdep.ro/pls/legis/legis_pck.htm?act=2380) (http://www.cdep.ro/pls/legis/legis_pck.htm?act=2380). According to this law, the Court of Accounts has to communicate (art. 33): - to the audited institution, the legal irregularities identified; - to law enforcement entities the legal irregularities considered to be a violation of the criminal law. Therefore, the adequate answer for this question is "d".

102: Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

- a. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Sometimes, the SAI mentions the recurrence of issues in its reports, but no such reports are available on the actions to address audit recommendations.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: SAI presents the findings, recommendations and its actions to address the findings. The steps taken to address the audit findings are on pages 24-28. Also, this information is indicated on each of the ministry or public institutions (http://www.curteadeconturi.ro/Publicatii/Raport_public_2014... (http://www.curteadeconturi.ro/Publicatii/Raport_public_2014.pdf)). Therefore, he most appropriate answer to this question is "c".

Researcher response: We agree with the peer reviewer, although we would like to highlight that the level of detail in the report is really low and with a focuses on very small/ non-structural issues. Response changed from "d" to "c."

103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Fiscal Council was established through Law 69/2010 on fiscal transparency. The Fiscal Responsibility Law, approved in March 2010, is designed to strengthen fiscal discipline and should contribute to improving medium term fiscal planning. The law introduces several fiscal rules for better prioritizing expenditures and promotes a prudent approach to fiscal policy in good economic times in order to preserve the necessary fiscal space to stimulate the economic activity during recessionary times. The budgets are limited to only two per year and new reporting requirements are introduced to raise the transparency of fiscal policy. In this context, the Fiscal Council, as an independent authority established by the Fiscal Responsibility Law, aims to support the Government and the Parliament in designing and implementing the fiscal policy and to promote the transparency and sustainability of public finances. More information is available here: <http://www.fiscalcouncil.ro/index.html> (<http://www.fiscalcouncil.ro/index.html>)

Comments: Researcher: Discussions were conducted with both people working for the Fiscal Council and with beneficiaries of their Reports. Whilst the resources are assigned to them are considered sufficient, the general assessment is that the main issues encountered in their activity is that their opinions are not fully taken into consideration and that there seems to be a constant practice in sending the documents which require their attention with little time in advance (sometimes even a few hours).

Peer Reviewer

Opinion: Agree

104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Law 69/2010 provides at article 53 that the Fiscal Council also publishes macroeconomic and fiscal forecasts and that their analyses, prognosis, opinions and recommendations should be published on their website. The Council publishes on a regular basis opinions on the EBP as well as on the budget rectifications, as well as annual report. An example can be found in their Opinions (i.e.

http://www.consiliulfiscal.ro/Opinie%20R2_CF_2016%2023nov.pdf... (http://www.consiliulfiscal.ro/Opinie%20R2_CF_2016%2023nov.pdf)) or Annual Reports (i.e. <http://www.consiliulfiscal.ro/RaportanualCF2015.pdf> (<http://www.consiliulfiscal.ro/RaportanualCF2015.pdf>))

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Art. 53 (2) of Law 69/2010 mentions that one of the main tasks of the Fiscal Council is "(e) Analysis and issuing opinions and recommendations on the annual budget laws before approval by the Government and before submission to Parliament, on the supplementary budgets and other legislative initiatives that may have an impact on the budgetary targets, as well as assessing their compliance with the principles and rules specified in this Law;" For example the Report on the annual budget law for 2016 is available here:

<http://www.fiscalcouncil.ro/FCopinion2016budget.pdf> (<http://www.fiscalcouncil.ro/FCopinion2016budget.pdf>)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The past year has been special in Romanian politics (with a technocratic government which left the political parties outside the executive) and with elections coming in December 2016, political parties in Parliament focused a lot on legislative proposals with a significant impact. The Fiscal Council reacted to the major proposals but was mainly ignored by the Parliament. That is probably why the institution mainly reacts by publishing their opinions or reactions on the website (The 2015 Annual Report is also available in English, here:

<http://www.fiscalcouncil.ro/FCAnnualreport2015.pdf> (<http://www.fiscalcouncil.ro/FCAnnualreport2015.pdf>)). As an example, the Fiscal Council was not present at the debates on the 2016 EBP in Parliament (where Elena Calistru, president of Funky Citizens participated).

Comments: Researcher: N/A

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Head or a senior staff member of the IFI take part and testify in hearings of a committee of the legislature whenever their opinion is required by the Parliament or specialized committees of the Parliament. Sources: - http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=15405 (http://www.cdep.ro/pls/proiecte/upl_pck.proiect?idp=15405) - https://www.senat.ro/legis/lista.aspx?nr_cls=L661&an_cls=2015... (https://www.senat.ro/legis/lista.aspx?nr_cls=L661&an_cls=2015) - <http://www.cdep.ro/co/sedinte2015.comisii> (<http://www.cdep.ro/co/sedinte2015.comisii>) - <http://www.cdep.ro/co/sedinte2015.comisii?care=1> (<http://www.cdep.ro/co/sedinte2015.comisii?care=1>) - <https://www.senat.ro/index.aspx?Sel=E61B45A1-F3B1-4A7D-BE72-...> (<https://www.senat.ro/index.aspx?Sel=E61B45A1-F3B1-4A7D-BE72-471DD082C6A1>) - <https://www.senat.ro/EnumComisii.aspx?Permanenta=1> (<https://www.senat.ro/EnumComisii.aspx?Permanenta=1>)

Researcher response: The Peer Reviewer seems to be referring to what happened in 2015, while this question is asking about the most recent fiscal year, which was 2016. Also, we have checked with the president of IFI, who confirmed he was not invited this year or in previous years in the parliament. Response unchanged.

107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

Answer: d.

Sources: In the past years, the Parliament had less than a week to debate the EBP in itself and no prior debate on the budget takes place.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

108: How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Even though the Law 500/2002 on public finance provided first that the budget should be presented to the Parliament before the 15th of October and since 2014, through amendments, before 15th of November, this deadline is not usually respected. The EBP was registered in Parliament on: 2016 - 9.12.2015 (http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&idp=15405) 2015 - 13.12.2014 (http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&idp=14520) 2014 - 18.11.2013 (http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&idp=13768) 2013 - 23.01.2013 (http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&idp=13022)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- c. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The EBP is usually voted in Parliament with little time before the start of the budget year. However, there are some exceptions, like 2013, when due to general elections, the budget was adopted after the start of the budget year (January 1st). In the past four years, the budget was approved on: 2016 - 16.12.2015 (http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&id... (http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&idp=15405)) 2015 - 21.12.2014 (http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&id... (http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&idp=14520)) 2014 - 4.12.2013 (http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&id... (http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&idp=13768)) 2013 - 7.02.2013 (http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&id... (http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&idp=13022))

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Art 17 of the Law 500/2002 on public finance provides that: - During the debates no amendments to the annual budget laws can be adopted if they determine an increase in the deficit. - Modifications can be applied only by redistribution of amounts between sub-units of budget classifications

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Even though some amendments were adopted, those were of minimal impact. Usually, the form of the EBP is voted per se. The transcript of the final vote in Parliament on the 2016 budget is relevant in this regards: <http://www.cdep.ro/pls/steno/steno.stenograma?ids=7606&idm=4> (<http://www.cdep.ro/pls/steno/steno.stenograma?ids=7606&idm=4>)

Comments: Researcher: The 2017 EBP was not published by December 31, 2016, the cutoff date used to include documents and information into the 2017 Open Budget Survey.

Peer Reviewer

Opinion: Agree

IBP comment: IBP also notes the amendments made to Annex 3/13, where 2 amendments were accepted out of 31 proposals.

112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The Parliament had a final examination in common meetings of the budget and finance commissions of the Senate and Chamber of Deputies. During the examinations, hearing were held (the meetings were open to media as well as to CSOs on request) and the report of the commission is available: <http://www.cdep.ro/comisii/buget/pdf/2015/rs876.pdf> (<http://www.cdep.ro/comisii/buget/pdf/2015/rs876.pdf>) However, the time was very short: the EBP was registered in Parliament on 9.12.2015 and the Budget Commission released its report on 14.12.2015, the budget was then debated on 15.12.2015 and the final vote took place on 16.12.2015 (http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&id... (http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&idp=15405)).

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Sector committees received the EBP on 9.12.2015 and submitted their reports on 11.12.2015, having less than 2 days for examination and hearings (http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&id... (http://www.cdep.ro/pls/proiecte/upl_pck2015.proiect?cam=2&idp=15405)). Some examples of reports include: The Economic Commission: <http://www.cdep.ro/comisii/economica/pdf/2015/av876;4.pdf> (<http://www.cdep.ro/comisii/economica/pdf/2015/av876;4.pdf>) The Environment Commission: <http://www.cdep.ro/comisii/mediu/pdf/2015/av876.pdf> (<http://www.cdep.ro/comisii/mediu/pdf/2015/av876.pdf>) The Education Commission: <http://www.cdep.ro/comisii/invatamant/pdf/2015/av876.pdf> (<http://www.cdep.ro/comisii/invatamant/pdf/2015/av876.pdf>)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

114: In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: None of the 218 documents produced by the Budgetary Committee examined in-year implementation of the budget - http://www.cdep.ro/pls/proiecte/upl_com2015.lista?nrc=200&id... (http://www.cdep.ro/pls/proiecte/upl_com2015.lista?nrc=200&idc=2&an=2016)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: According to the public finance Law (500/2002), the committee of the legislature does not have this responsibility.

IBP comment: The response to this question is not based on what the law prescribes; instead this question examines what happens in practice (does a committee examine in-year budget implementation or not?). Since this does not happen, the response provided by the researcher ("d") is accurate.

115: Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Law 500/2002 on public finance provides, at article 4, that the limits established through budget credits are fixed. These can be changed only through a budget revision, which follows the same adoption steps like the initial budget (article 6 of the same law), including Parliament approval (article 17 (1) mentions explicitly budget revisions).

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

116: Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Law 500/2002 on public finance provides, at article 4, that the limits established through budget credits are fixed. These can be changed only through a budget revision, which follows the same adoption steps like the initial budget (article 6 of the same law), including Parliament approval (article 17 (1) mentions explicitly budget revisions). Moreover, the same law provides at article 15 that if the Government adopts policy proposals which generate a decrease in revenue or an increase in expenditure, a financial statement should be developed which must include its budget impact, as well as the measure to avoid a increase in deficit. Also, if the Parliament has such a proposal, it must request to the Government a similar financial statement. All such proposals must respect Law 69/2010 on fiscal responsibility, which also provides certain limitations under the fiscal strategy.

Comments: Researcher: N//a (//a)

Peer Reviewer

Opinion: Agree

117: Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Such action requires a budget revision/ supplemental budget procedure similarly to the procedure described at Q116. Moreover, the main credit coordinators (Ministries, agencies) have a special provision in Law 500/2002 on public finance to avoid extra-spending - article 21 (5) specifies

that they should retain 10% of the budget allocated for the institutions in their coordination which are allocated to them only in the second semester, after the Government examines the mid-year review and the Fiscal Council submits an opinion on it.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: A common report of the budget and finance committees within the Chamber of Deputies and the Senate was released on the 28th of June 2016 (the SAI report was released in December 2015 and the Committees were notified prior to the public release - 17 November 2015, and after the public release - 14 December 2015): http://www.cdep.ro/comisii/buget/pdf/2016/rp562_15.pdf (http://www.cdep.ro/comisii/buget/pdf/2016/rp562_15.pdf)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Parliament nominated the current president for a mandate of 9 years (the term is established in the Constitution, article 140, which also established the independence of the members as well as the fact that they can only be revoked by the Parliament - http://www.cdep.ro/pls/dic/site.page?den=act2_2&par1=4#t4c0s... (http://www.cdep.ro/pls/dic/site.page?den=act2_2&par1=4#t4c0s0sba140)).

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

120: Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

- a. (100) Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.
- b. (0) No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Constitution provides at article 140 (6) that the parliament is the one that removes a member of the SAI (which includes the president as well): http://www.cdep.ro/pls/dic/site.page?den=act2_2&par1=4#t4c0s... (http://www.cdep.ro/pls/dic/site.page?den=act2_2&par1=4#t4c0s0sba140) Law 94/1992 on the Organization and Functioning of the Court of Accounts: http://www.cdep.ro/pls/legis/legis_pck.htp_act (http://www.cdep.ro/pls/legis/legis_pck.htp_act)? ida=2380

Comments: Researcher: N/A

Peer Reviewer
Opinion: Agree

121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. (67) 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.
- c. (33) 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.
- d. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Article 6 of Law 94/1992 on the organization and functioning of the Court of Accounts specifies that the Romanian SIA drafts and approves its own budget which is then sent to the Government to be included in the state budget and presented to the Parliament for approval (<http://legislatie.just.ro/Public/DetaliiDocument/2364> (<http://legislatie.just.ro/Public/DetaliiDocument/2364>)).

Comments: Researcher: N/A

Peer Reviewer
Opinion: Agree

122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Both the Constitution (article 140) and the special Law (94/1992) provide full discretion to decided on the audits - the constitutional provision is very broad, specifying that "The Court of Audit shall exercise control over the formation, administration, and use of the financial resources of the State and public sector. Under the terms of the organic law, the disputes resulting from the activity of the Court of Audit shall be solved by specialized courts of law."

Comments: Researcher: N/A

Peer Reviewer
Opinion: Agree

123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The law and the Constitution provide that the disputes resulting from the activity of the Court of Audit shall be solved by specialized courts of law.

Comments: Researcher: There is a specialized department within the Court of Accounts (Department for coordination, methodology, synthesis, audit quality monitoring, etc.) that is responsible for quality assurance and quality control of the audit process. This is what was cited in 2015: : Organizational Chart of the Court of Accounts <http://www.curteadeconturi.ro/Organizaredetalii.aspx> (<http://www.curteadeconturi.ro/Organizaredetalii.aspx>) And the researcher also added that "Among other responsibilities, this department is in charge with reviewing a sample of audits annually. The results of these reviews are made available to the public in the annual report of activity of the Court of Accounts."

Peer Reviewer
Opinion: Agree

124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The president of the institution was present in the hearings held by the budget committee during the examination of the EBP for the 2016 budget (<http://www.agerpres.ro/politica/2015/12/12/comisiile-de-buge...> (<http://www.agerpres.ro/politica/2015/12/12/comisiile-de-buget-finante-ale-parlamentului-bugetul-curtii-de-conturi-pe-2016-adoptat-in-unanimitate-11-27-53>)).

Comments: Researcher: N/A

Peer Reviewer
Opinion: Agree

IBP comment: Based on further consultations with researcher, this response has been revised from "c" to "d". No evidence was found of an SAI representative attending or testifying at the budget committee hearings during FY 2016.

125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: For the 2016 EBP, the Government organized a public debate which was supposed to take place prior to sending the proposal to the Parliament. The process involved sending proposals via an online form and registering for a public debate. However, half an hour before the public debate, the EBP was approved in the Government meeting and the debate transformed into an information meeting. Also, no similar exercise took place for the budget revisions, even though the law on public finance (500/2002) as well as the decision-making transparency law (52/2003) provide the public debate of the budget.

Comments: Researcher: The debate was announced on the website of the Government: <http://gov.ro/ro/stiri/ministerul-pentru-consultare-publica...> (<http://gov.ro/ro/stiri/ministerul-pentru-consultare-publica-i-dialog-civic-mcpdc-va-invita-la-dezbaterea-publica-despre-structura-i-prioritatile-proiectului-de-buget-2016-miercuri-9-decembrie-a-c-intre-orele-14-00-16-00-la-palatul-victoria&page=78>) Citizens could register through an online form and also provide inputs for the EBP as well as questions. The survey used is available here: <https://docs.google.com/forms/d/e/1FAIpQLScwtS1gyNnNS4QmQqMM...> (https://docs.google.com/forms/d/e/1FAIpQLScwtS1gyNnNS4QmQqMMOmBcU_dbaR209VaAqGK0sEpBHfMTgg/viewform) Our organization sent some recommendations and questions. The debate took place offline, but after the EBP was approved, and it consisted in Ministers answering the questions of citizens which were chosen randomly.

Peer Reviewer
Opinion: Agree

126: With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: There is no mechanism in general, thus no specific inclusion of vulnerable groups is specified or enacted.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

127:

During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met
- e. Not applicable (please comment)

Answer: d.

Sources: There is no public consultation mechanism in place used for the budget.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: No mechanism in place.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: No general mechanism in place.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

130:

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

a. (100) The executive's engagement with citizens covers all six topics

b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics

c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics

d. (0) The requirements for a "c" response or above are not met.

e. Not applicable (please comment).

Answer: d.

Sources: No mechanism in place.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

131:

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.

b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).

c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.

d. (0) The requirements for a "c" response or above are not met.

e. Not applicable (Please comment).

Answer: d.

Sources: No mechanism in place.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

132: With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: During the 2016 budget proposal exercise, the opinions sent via the online form received feedback, but since the meeting took place after the EBP was adopted in Government and sent to the Parliament, it meant that the proposals had no impact whatsoever.

Peer Reviewer

Opinion: Agree

133: With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: No such mechanism.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

134: Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: No such mechanism

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in

practice, open to everyone).

d. (0) The requirements for a “c” response or above are not met.

e. Not applicable (please comment).

Answer: c. (33)

Sources: Such consultation mechanisms are in place for specific policy proposals with a budgetary impact. However, there are no well-established mechanisms focused on using public input for budget formulation and the consultations are organized under decision-making transparency legislation.

Comments: Researcher: In Romania the transparency of public administration and citizens' participation to the decision-making process are regulated by Law no. 52/2003 on the transparency in the process of decision-making of public administration and Law no. 544/2001 on free access to public information. The law is divided into two chapters. The first concerns the participation of citizens in the elaboration of normative acts. The second regulates citizens' involvement in the adoption of an act. This distinction has to be drawn clearly. The first stage is the procedure, which occurs before a draft is turned into a normative act. The second is the process by which a collective decision making body decides a draft is to become a mandatory normative act. Minimal requirements are established for each stage – 30 days for the first stage, and 10 days for the second stage. However, the law is not fully functional and numerous reports show that, even though improvements have been brought to the application of the law, it is not yet implemented properly. This is also a consequence of the government issuing numerous emergency ordinances which lead to this law being ignored. Even though the 30, respectively 10 days is not always respected, the majority of institutions have a dedicated section on the website where they publish at least: the draft law, the motivation for issuing the law (including a section on the budget impact of such measure), and an e-mail address where citizens or organizations can send their observations and recommendations. Examples of such sections include: Ministry of Finance - <http://www.mfinante.gov.ro/transparent.html?method=transpare...> (<http://www.mfinante.gov.ro/transparent.html?method=transparenta&pagina=acasa&locale=ro>) Ministry of Health - <http://www.ms.ro/acte-normative-in-transparenta/> (<http://www.ms.ro/acte-normative-in-transparenta/>)

Peer Reviewer

Opinion: Agree

136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

a. (100) Yes, public hearings are held, and members of the public/CSOs testify.

b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.

c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

d. (0) The requirements for a “c” response or above are not met.

e. Not applicable (please comment).

Answer: c. (33)

Sources: For example, Funky Citizens requested to participate to the budget committees meeting on the 2016 budget, but could not intervene. In principle, all meetings of the Parliament or committees are open, at least to the media, and requests to participate can be sent (or a MP can invite somebody to participate in those meetings). http://www.cdep.ro/relatii_publice/site1.audiente?idl=2 (http://www.cdep.ro/relatii_publice/site1.audiente?idl=2)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

137:

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

a. (100) The legislature seeks input on all six topics

b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics

- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: No specific topics, please see Q136.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

138: Does the legislature provide feedback to the public on how citizens’ inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: No such mechanism.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: No such mechanism.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

140: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI’s audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: There are no specific mechanisms, but the institution may receive such petitions under the general petitions legislation and a list of contacts for the public is available, both for the central office, as well as for the local departments: <http://www.curteadeconturi.ro/Contact.aspx> (<http://www.curteadeconturi.ro/Contact.aspx>)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: No such mechanism

Comments: Researcher: The Court of Accounts does not provide a formal list of the inputs received and a detailed report of how the inputs were used to determine its audit program but publishes data on the FOIA application (number of requests and other implementation data), a provision which is mandatory for all institutions, not only for the Court.

Peer Reviewer

Opinion: Agree

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: No such mechanism.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

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