

AUDITING THE ANNUAL GENERAL ACCOUNT OF BUDGET EXECUTION: DEFICIENCIES AND SOLUTIONS REGARDING THE ALLOCATION AND CONTROL OF RESERVE AND INTERVENTION FUNDS

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Abstract:

The article examines issues related to the management and auditing of the Reserve and Intervention Funds available to the Government, using the 2022 financial year as a case study. The research highlights the legal framework and the role of the RCA in the audit process, identifying several critical issues, including the Government's excessive discretion in fund allocation, the lack of clear criteria and predictability, and the growing trend of discretionary allocations. These practices often lead to local authorities' dependence on centralized resources, perpetuating a centralized fiscal policy and hindering coherent local development. Based on the audit findings, recommendations are proposed to improve transparency, accountability, and efficiency in the management of these funds. The conclusion emphasizes that reforming the allocation processes of these funds is important for promoting balanced local development and mitigating the risks associated with fiscal centralization. The study underscores the need for future research to explore international best practices, long-term trends, and the socio-economic impact of state budget fund allocation policies.

Key words: RCA audit; annual general budget execution account; reserve fund; intervention fund; government decisions/derogations; fiscal centralization; persistent deficiencies; overlooked recommendations; possible solutions.

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1. INTRODUCTION

In a national and European Union context where the importance of fiscal and budgetary discipline should be a priority and respected without exceptions, we identify a certain institutional aspect characterized by weaknesses/deficiencies. Specifically, for over ten years, the Romanian Executive has been allocating significant resources from the Reserve Fund (RF) without clear and transparent criteria, leading to repeated budgetary increases for certain beneficiaries, with no parliamentary oversight. From the perspective of legal principles and norms, this situation is intolerable (Gherghina, 2024; Lazar, 2024; Tofan, 2024; Costea, 2020; Onet, 2018; Bostan, 2016). According to the regulations outlined in the Local Public Finance Law (RP, 2006), funds from the RF can only be allocated to primary credit holders of the state or local budgets based on government decisions and exclusively for covering urgent or unforeseen expenditures arising during the budgetary year (RP, 2002). However, in practice, the Government frequently applies derogations from these provisions, directing funds primarily to local municipalities through orders issued by the Minister of Public Administration, without publishing the list of beneficiaries in the Official Gazette (Dincă, 2013). A significant issue is that the funds allocated from the RF are non-repayable, and the Ministry of Finance (MF) does not conduct checks to verify whether the funds have been used for the intended purpose stated in the allocation documents. Additionally, there are no evaluations of the background notes prepared by the credit holders receiving these funds. Among the expenditures financed from this fund, despite dozens of government decisions being issued annually, are allocations that do not meet the criteria of urgency or unpredictability, such as those for supporting religious denominations or investments in various projects without clear justifications regarding their priority over other ongoing investment projects (Funky.org, 2021).

Annually, allocations from the RF to credit holders and local budgets approach one billion lei. The record was reached in 2020, during the pandemic, when the amount reached 3.4 billion lei (approximately 680 million euros), compared to only 160 million lei (32 million euros) in 2017. However, in 2023, the fund saw a spectacular increase, reaching 32 billion lei (6.4 billion euros), without Romania being affected by a major crisis. This increase was, in fact, a strategy by the MF to avoid, for the first time in the last 30 years, a budgetary adjustment (Amariei, 2024). This expansion of the fund violated the Annual State Budget Law (RP, 2022a), which regulates the structure of public revenues and expenditures, as well as the Law approving the ceilings for specific fiscal-budgetary indicators for the year 2023 (RP, 2022b). A similar regime applies to the Government's Intervention Fund (GIF), although its financial scope is much smaller. Against this backdrop, our paper unfolds in the following structure: 1. Introduction; 2. Legal basis concerning the RF and GIF; 3. Annual audit of the state budget general execution account by the RCA (3.1. General budget context for the 2022 financial year; 3.2. Mission objective: analysis/evaluations concerning certain government funds; 3.3. Findings of the external public audit regarding RF and GIF (2022 financial year). The audit findings are addressed in four sub-sections: (i) Audit of the RF at the Government's disposal; (ii) Audit of the GIF; (iii) Relevant deficiencies regarding RF management; and (iv) Main recommendations of the external public audit. Clearly, the paper concludes with a section (4) Conclusions, followed by a reference to the Research Limitations and suggestions for future study directions based on these.

2. LEGAL BASIS FOR THE RF AND GIF

In order to manage urgent and unforeseen expenditures of primary credit holders from the state and local budgets, as well as to facilitate the transparent use of revenue obtained from privatization for purposes such as financing infrastructure projects, property restitution, or supplementing funds for projects co-financed by European Union funds, three funds are available to the Government: the RF, the GIF, and the National Development Fund (NDF) (RCA, 2009). The first two mentioned funds are regulated by the Public Finance Law no. 500/2002, with subsequent amendments, while the NDF is regulated by Emergency Ordinance no. 113/2006, approved by Law no. 186/2007. Both government funds are included in the state budget and are intended for financing urgent or unforeseen expenditures, based on government decisions. The RF is used for allocations to local budgets by increasing amounts from the state budget's revenue shares or through transfers for co-financed investments from foreign loans. Additionally, the funds are distributed for actions such as remedying the effects of natural disasters or providing support to affected individuals. Depending on needs, the GIF can be supplemented with amounts from the RF, ensuring the financing of expenses related to disaster relief. Legislation prohibits the reallocation of budgetary credits from other expenditure titles within the budget chapters that have been increased from these funds. In the case of local budgets, allocations from government funds are made through decisions by the executive authorities, which must be validated by the deliberative authorities at the first session (RP, 2006). According to Article 54 of the Public Finance Law no. 500/2002, the RF may be supplemented during the budgetary year by canceling budgetary credits related to deferred or eliminated tasks, as well as through budgetary adjustments. The GIF, in turn, may be increased depending on the needs arising from emergency situations, enhancing the Government's ability to cope with the effects of natural disasters.

3. ANNUAL AUDIT OF THE GENERAL ACCOUNT OF THE STATE BUDGET EXECUTION BY THE COURT OF ACCOUNTS OF ROMANIA (RCA)

In 2023, the RCA carried out checks on how the financial resources of the state and the public sector were constituted, managed, and utilized during the 2022 budgetary year, in accordance with the provisions of Article 21 (para. 1) of Law no. 94/1992 (RP, 1992). To provide a better understanding of our perspective, we mention several relevant legislative and budgetary aspects.

According to Article 26 of the same law, the RCA conducts financial audits of the budget execution accounts for completed years, focusing on authorities and public institutions in central public administration. The main categories of accounts analyzed include: (i) The general account of the state budget execution, which includes the state budget administered by the MF, as well as the budgets of central public authorities and institutions, fully or partially financed from the state budget, managed by primary credit holders, as well as secondary and tertiary credit holders; (ii) The general public debt account, managed by MF; (iii) The execution account of the National Health Insurance Fund budget; (iv) The execution account of the state social insurance budget; (v) The execution account of the unemployment insurance budget. In addition to these responsibilities, the RCA can also perform performance audits on the management of the consolidated general budget, as well as on the use of any public funds, in accordance with the provisions of Article 21 (para. 2) of the aforementioned law. These audits aim to assess the efficiency, effectiveness, and economy of public resource management.

3.1. GENERAL BUDGETARY CONTEXT FOR THE 2022 ANNUAL BUDGETARY EXERCISE

It should be noted that in the year in question, Romania's economy was negatively impacted by the consequences of the COVID-19 pandemic crisis. The execution of the consolidated general budget (BGC) for 2022 ended with a deficit of 80.8 billion lei, showing a moderate increase compared to the previous year, when the deficit stood at 80 billion lei. Against the backdrop of a 0.8% increase in BGC revenues as a percentage of GDP and a 0.1% decrease in BGC expenditures as a percentage of GDP compared to the 2021 budgetary exercise, the BGC deficit, expressed as a percentage of GDP, decreased by 1% in the 2022 budgetary exercise compared to the one for 2021, from 6.8% of GDP in 2021 (with a GDP of 1,187.4 billion lei in 2021) (MF, 2022) to 5.8% of GDP in 2022 (with a GDP of 1,401.3 billion lei in 2022) (MF, 2023). On the other hand, BGC revenues increased by 21.2% in 2022 compared to 2021, from 379.7 billion lei to 460.2 billion lei, and as a percentage of GDP, they rose by 0.8%, from 32% of GDP in 2021 to 32.8% of GDP in 2022. BGC expenditures grew by 17.7% in 2022 compared to 2021, from 459.6 billion lei to 541 billion lei, and as a percentage of GDP, they decreased by 0.1%, from 38.7% of GDP in 2021 to 38.6% of GDP in 2022. Referring strictly to the field of public finance, in 2022, it recorded an increase in expenditures by 34% compared to 2021 (Figure 1).

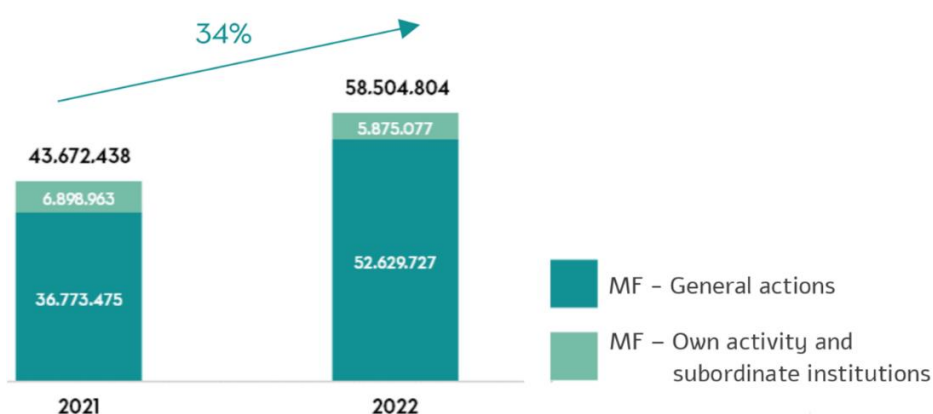


Figure 1. Evolution of budgetary expenditures related to the Public Finance sector (2021-2022) (Thousand Lei)
(RCA, 2023)

This increase was mainly driven by a 43.5% rise in expenditures related to the MF for general actions (transactions regarding public debt and loans, contributions to the EU budget, co-financing of funds received from the EU, state aid for enterprises, etc.), while expenditures related to the MF and its subordinate institutions decreased by 14.8% compared to the previous year.

3.2. MISSION OBJECTIVE: ANALYSIS/EVALUATIONS OF CERTAIN FUNDS AT THE GOVERNMENT'S DISPOSAL

Overcoming crisis periods requires adopting firm measures to eliminate waste and leakage of resources from the consolidated general budget. In this context, through its missions and reports, the RCA can propose solutions for reducing budgetary expenditures and ensuring prudent management of public funds. These recommendations target both the legislative process and initiatives that promote the responsible use of public money. One of the annual objectives of the audit conducted by the RCA is to evaluate how the funds at the Government's disposal are constituted, allocated, and used. This audit analyzes the necessity and appropriateness of the allocations, as well as the extent to which the proposed objectives have been achieved. The need for such an audit is justified by findings from previous budgetary exercises, which indicate the improper use of the Government Reserve Fund. In many cases, the allocated amounts did not meet their original purpose, and allocations were made without clear criteria, transforming this fund into an informal mechanism for supplementing the budgets of certain budgetary authorities, without Parliamentary approval, effectively functioning as a "parallel budget" devoid of parliamentary control (RCA, 2014). The audit highlights the RCA's concern for ensuring the economy, efficiency, and effectiveness of public fund usage, in the context of issues such as: (i) The increasing number of government decisions for allocating funds from the RF and GIF; (ii) The possible double funding of objectives from multiple sources; (iii) Suspicions regarding preferential allocations, reported in the media; (iv) The need for government measures to reduce expenditures and manage the effects of the global financial crisis. To fulfill the general audit objective, the RCA evaluates the performance of each stage—constitution, allocation, and use—at both central and local levels (RCA, 2009). At the central level, the audit answers questions such as: Were the funds constituted through regular budget revisions or by waiving credits approved by the annual budget laws? Were there justifications for these waivers? What were the causes of significant increases in initial budget provisions? Were the allocations made legally, targeting urgent or unforeseen expenses? Did the financing requests demonstrate the urgency or unpredictability of the objectives? Were there clear criteria and procedures for prioritizing these requests? Did the use of funds comply with the legal framework? Was it monitored by central authorities and were controls conducted? What were their findings? At the local level, the audit examines: (i) The justification of requests for fund allocations; (ii) How local authorities analyzed, evaluated, and used these funds; (iii) Compliance with public procurement legislation; (iv) Monitoring and control performed by territorial institutions, such as local MF bodies. This type of audit aims to provide a clear picture of the efficient use of public funds and contribute to improving the decision-making process in managing budgetary resources.

3.3. FINDINGS OF THE EXTERNAL PUBLIC AUDIT REGARDING RF AND GIF (2022 FINANCIAL YEAR)

RF Audit

In 2022, the total value of the RF amounted to 3,611,040.8 thousand lei, of which 1,248,988 thousand lei represented the amount allocated to the Fund in the state budget for 2022 (RP, 2021), while 2,362,052.8 thousand lei represented the amount by which the fund was increased during the year. According to Article 54, paragraph (3) of Law No. 500/2002 on public finances (RP, 2002), "the Reserve Fund at the Government's disposal, provided in the state budget, is increased with the budget credits canceled at the main budgetary authorities financed from the state budget." Of the total amount of 3,611,040.8 thousand lei for the RF in 2022, the sum of 3,532,366 thousand lei was allocated as follows (RCA, 2023): (i) 1,634,485 thousand lei to main budgetary authorities of the state budget, based on Government decisions; (ii) 1,886,670 thousand lei to main budgetary authorities of local budgets, based on Government decisions; (iii) 11,211 thousand lei for the increase of GIF. In 2022, a total of 3,530,866 thousand lei was used from the RF, distributed as

follows (RCA, 2023): (i) 1,886,670 thousand lei for financing the expenses of main budgetary authorities of local budgets; (ii) 1,632,985 thousand lei for financing the expenses of main budgetary authorities of the state budget; (iii) 11,211 thousand lei for increasing the GIF. Of the 1,632,985 thousand lei allocated to the main budgetary authorities of the state budget, 90.7% was directed towards funding the expenses of six main budgetary authorities out of the 20 that received sums from the RF (Figure 2).

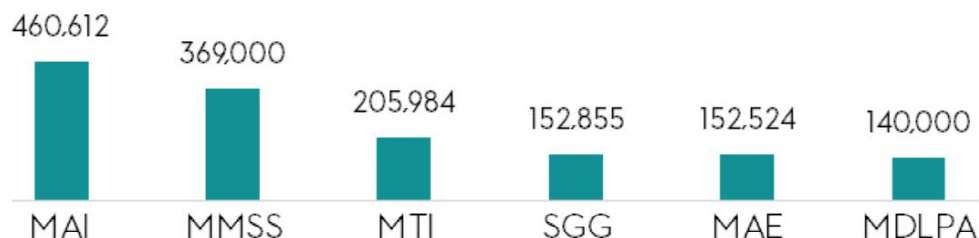


Figure 2. Main credit authorizers (ministries) that received 90.7% of RF in 2022 (Thousands of Lei)
(RCA, 2023)

Note: MAI - Ministry of Internal Affairs; MMSS - Ministry of Labor and Social Solidarity; MTI - Ministry of Transport and Infrastructure; SGG - General Secretariat of the Government; MAE - Ministry of Foreign Affairs; MDLPA - Ministry of Development, Public Works and Administration.

In 2022, of the 3,532,366 thousand lei allocated from the RF, the actual amount allocated was 3,521,366 thousand lei, with the difference of 11,000 thousand lei remaining unallocated. However, what does not conform to budgetary discipline is that, in the same year, by way of exception to the provisions of Article 30, paragraph (2) of Law No. 500/2002, a significant amount—2,872,249 thousand lei—was allocated from the RF, based on Government decisions (Figure 3).



Figure 3. Allocations from the RF at the Government's disposal (2002) by derogation from the Public Finance Law

(Developed by the authors based on: RCA, 2023)

The external public audit found that in 2022, sums were allocated from the RF that could not be classified as urgent and unforeseen expenses arising during the budgetary exercise. It is worth mentioning that similar findings were made by the RCA for the previous year (2021). More specifically, according to a report (RCA, 2022), Law no. 15/2021 initially approved an RF of 597.7 million lei. During 2021, the fund was significantly increased by 4,498.6 million lei (8.5 times more), reaching a total of 5,096.3 million lei. This increase was achieved both through budgetary

adjustments and the cancellation of budgetary credits at the level of the main credit holders, under the provisions of Law no. 500/2002 on public finances. In the same year, the government issued 31 decisions for the use of the fund, of which four concerned the supplementation of the GIF for managing the effects of natural disasters. Although the RF was primarily intended to cover urgent or unforeseen expenses, its use was marked by significant derogations from the legal framework. Thus, 87.3% of the funds were allocated through derogations, compared to 66.8% in the previous year, reflecting an increase in non-compliant practices. This approach was criticized, with the government being accused of violating the fundamental principle of the RF — that it should constitute a last-resort resource, intended exclusively for exceptional situations. In response, the RCA recommended that the MF take measures to reduce or eliminate derogations from the fund allocation rules, in accordance with Article 30, paragraph 2 of Law no. 500/2002. Additionally, it was requested that the funds be used only for expenses that demonstrate an urgent or unforeseeable character and cannot be covered by the budgets of the main credit holders, due to reasons beyond their control. In line with these conclusions, the Fiscal Council emphasized the lack of transparency regarding the destination of the funds, the absence of clear criteria for classifying eligible expenses, and the lack of parliamentary or institutional control over the use of resources from the RF. Furthermore, considering the growing trend of using the fund for situations that do not meet the criteria of urgency or unpredictability, the Fiscal Council proposed amending the legislation. This should establish clear rules and strict criteria for using the fund exclusively in exceptional cases, thus avoiding arbitrary and unjustified allocations (FC, 2021).

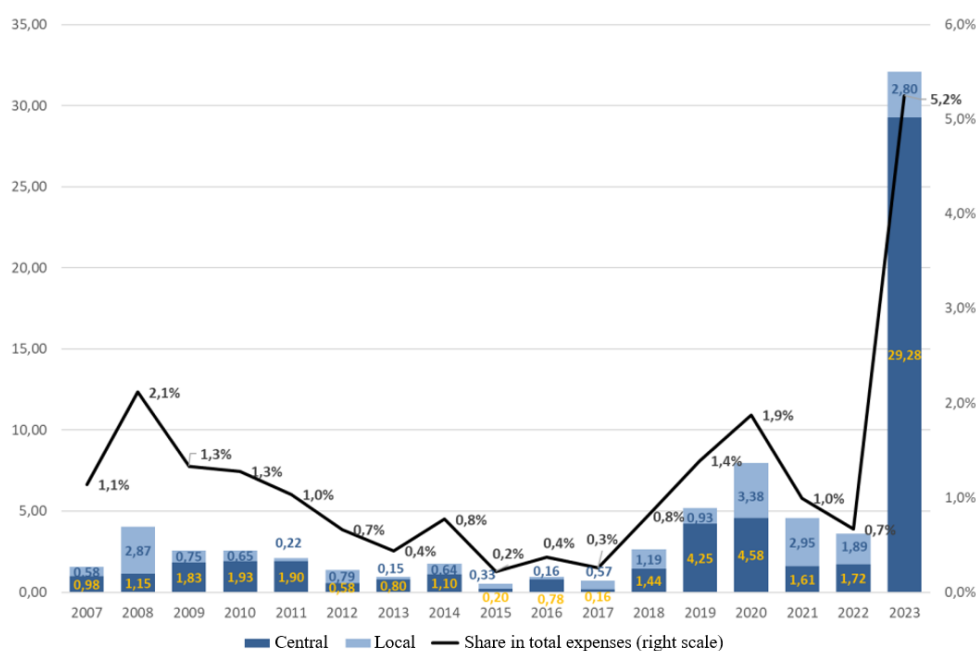


Figure 4. The evolution of amounts allocated from the RF and their share in total budgetary expenditures
(FC, 2023)

Audit of the GIF

The state budget law for 2022 did not approve budgetary credits for the GIF, which was later established during 2022 by allocating the amount of 11,211 thousand lei from the RF. This allocation aimed to support the rehabilitation works of local infrastructure affected by natural disasters that occurred in 2022, as well as to urgently carry out dredging operations on the Danube River and other specific works necessary to eliminate the risk caused by the existing hydrological conditions. The external public audit found that a total of 1,711 thousand lei was used from the GIF for the reconstruction works of local infrastructure affected by the natural disasters in 2022 (Figure 5).



Figure 5. Allocations by county from the GIF (2022) for the reconstruction of local infrastructure (Thousand Lei)
(RCA, 2023)

The difference of 9,500 thousand lei was allocated in the budget of the Ministry of Transport and Infrastructure (RG, 2022); however, this – a negative aspect – remained unused.

Relevant deficiencies regarding the management of the RF

Since 2009, RCA has pointed out in its audit reports (RCA, 2009) that the MF did not assess the necessity or appropriateness of allocations from funds available to the government, limiting itself to reporting the availability of these funds. Its main role was modifying the budgets of the involved primary credit holders, without initiating adequate legislative actions. The lack of an official guide establishing the principles and procedures for allocating funds from the RF or GIF complicates ensuring the transparency and coherence of the information provided by the ministry. Such a guide should include: (i) Roles and responsibilities of the institutions and individuals involved in the allocation process; (ii) Clear criteria for defining urgent or unforeseen expenditures; (iii) Tools and methods for monitoring the use of funds. Furthermore, no computerized database has been implemented to provide real-time access to information about the funds managed by the government. Additionally, the MFP did not monitor the allocated sums, although Law no. 500/2002 requires periodic reports from primary credit holders to track budget execution. A relevant example is from 2013, when the RF, approved by Law no. 5/2013, initially had an allocation of 200 million lei for urgent or unforeseen expenditures. Through two successive budget revisions, this sum was increased more than five times by canceling budget credits proposed by primary credit holders, according to Law no. 500/2002. The funds were used to supplement the budgets of primary credit holders of both the state and local budgets, based on 38 government resolutions, perpetuating practices from previous years. These practices include: (i) Allocating sums to primary credit holders who had canceled credits for actions that did not justify an urgent or unforeseen nature; (ii) Correcting budgetary programming errors by primary credit holders; (iii) Financing religious denominations; (iv) Investments in various projects without a clear justification of their priority over other ongoing projects.

Main recommendations of the external public audit

During several audit missions of RCA, proposals were made to amend and supplement Law no. 500/2002 regarding public finances, aiming to introduce strict and clear regulations for the constitution, allocation, and use of the RF and GIF. These changes also include the explicit definition of the terms "urgent expenditures" and "unforeseen expenditures". However, the current legislation remains ambiguous, not clearly specifying who is responsible for managing these funds and what responsibilities this role entails. In addition to clarifying the terminology, there is a need to develop a formal set of precise criteria for classifying expenditures eligible for funding from these funds, thus preventing arbitrary allocation of resources. Other important recommendations include: (i) Creating a computerized database containing real-time updated information about the relevant funds, facilitating efficient management (currently, the MF has a passive role, limiting

itself to approving financial availabilities, without active involvement in the decision-making process); (ii) Designating a dedicated structure, i.e., a distinct entity should be responsible for managing, monitoring, and administering the funds. This structure should develop clear procedures for the constitution, use, increase, and tracking of allocations, while also reviewing and evaluating the explanatory notes attached to government project resolutions, contributing to the prioritization of funding requests; (iii) Periodic checks by specialized structures within the MF to carry out regular controls on the use of funds by primary credit holders, both centrally and locally. These checks are intended to ensure that the funds are used for their intended purpose and that public resources are used efficiently.

4. CONCLUSIONS

The audit of the annual general budget execution account revealed numerous problematic aspects in the management of the RF and GIF. The fund is granted excessive freedom in the allocation of the aforementioned resources, which generates risks in the efficient and equitable use of these budgetary resources. Discretionary allocations from the RF are continuously increasing, raising questions about the real priorities and justifications for these allocations. The audit highlighted the lack of well-defined rules and criteria to ensure that allocations from this fund are based on necessity and urgency. This deficit contributes to the vulnerability of the decision-making process and increases the risk of subjective allocations. It is not incorrect to state that the fund in question actually represents a means of supplementing the budgets of credit holders without parliamentary approval, practically functioning as a "parallel budget." On the other hand, the allocations and supplements from the RF and GIF do not follow a predictable framework, negatively affecting the budget planning of local authorities and other beneficiary institutions. The funds allocated from these resources become, in some cases, essential sources for the operation of local authorities, generating an abnormal dependency. The RF functions as another mechanism supporting the hyper-centralization of fiscal and budgetary decisions. This prevents the coherent and autonomous development of local communities, contributing to heightened territorial inequalities. In conclusion, measures – as indicated in this paper – are needed to limit excessive discretion in the use of the RF and GIF, introduce clear and transparent allocation rules, and ensure greater budgetary predictability. Additionally, it is very important to rethink fiscal-budgetary policies to encourage the balanced development of local communities, rather than the current hyper-centralization. Certainly, the implementation of these recommendations would contribute to a more responsible and equitable management of public resources, better addressing the needs of Romanian society.

Research Limitations

Our analysis was based on publicly available data and information from RCA reports, the Fiscal Council, and other official sources. Some relevant information, such as the full justifications for allocations or the criteria used by the Government for distributing funds, was unavailable, which limits the depth of the analysis. Additionally, although the research includes findings and recommendations based on observations from the external public audit, the analysis is largely descriptive and less focused on testing hypotheses or using predictive models.

Future Research Directions

Studying similar practices in other European countries could offer valuable insights for reforming and improving the use of the RF and GIF. Furthermore, it is necessary to investigate how allocations from reserve and intervention funds influence local development, reduce inequalities, or yield other economic and social outcomes.

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