

THE STRUCTURE AND EVOLUTION OF PUBLIC EXPENDITURE IN POST-PANDEMIC PERIOD IN ROMANIA

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Abstract:

Public spending in Romania in the post-pandemic period was influenced by several factors such as the need for economic recovery, support for the population and the private sector, and adaptation to new economic and social realities. In this article we intend to study the evolution and structure of public spending grouped according to economic classification to highlight the changes that have taken place in the way of allocating public financial resources and the causes that have led to the increase of public spending.

The article starts with the review of the literature in which we will present some aspects of the literature on the concept of public expenditure and its content, as well as the classification of public expenditure according to the economic criterion. In the second part of the paper we will analyze the dynamics and structure of public expenditure in the general consolidated budget of Romania in the period 2020–2024 based on official data that can be found on the website of the ministry of finance in section „Information on budget implementation”. The analysis shows that in the period 2020–2024, public spending in Romania recorded a steady and pronounced growth. At the level of total public expenditure, there is a significant change in their volume from 424,45 billion lei in 2020 to 727,07 billion lei in 2024, which represents an increase of 71.29%.

Key words: public expenditure, general consolidated budget, current expenses, capital expenditure, economic classification

JEL classification: H53, H72

1. INTRODUCTION

The choice of research topic within this paper is motivated by the growing importance of the analysis of public spending in Romania in the current socio-economic context, characterized by uncertainty and budgetary pressure. The period 2020–2024 was a tumultuous one from an economic and social point of view, Romania facing the effects of the COVID-19 pandemic, macroeconomic imbalances, inflation growth and large budget deficits. In this complex framework, the budgetary policy of the state has constantly adapted, and the public expenditure for social areas (education, health, social assistance) has been subject to adjustments or reconfigurations, most of the times characterized by their sharp increase. Therefore, the analysis of public spending in terms of their dynamics and structure becomes a necessity because it gives us a complete picture of how to use the financial resources of the state.

The purpose of this paper is to analyze the evolution and structure of public expenditure according to the economic classification in the general consolidated budget of Romania in the period 2020–2024 based on official data that are found on the website of the Ministry of Finance under section „Information on budget execution”. We will explore how public spending has evolved in the economic and social context of 2020–2024 and the structural changes that have occurred within them. Through this paper we want to outline a clear and reasoned image on the dynamics and structure of public spending carried out by the Romanian government, as well as an assessment of how they were correlated with the real needs of society.

2. LITERATURE REVIEW

In this subsection we will present some aspects of the literature on the concept of public expenditure and its content and the classification of public expenditure according to the economic criterion.

The concept of public spending is used in several senses, among which are the legal and economic. (Filip, 2002; Moroşan. 2017)

Within the legal framework, the concept of public expenditure means „a payment related to the functioning of public institutions and, in general, the performance of public activities, including state-owned companies”. In this sense, the argument is put in the foreground that all public expenditure is made using a complex of institutions, bodies and public entities, with powers to approve and perform payment operations on behalf of public financial resources, respectively in spending public money, according to the legal norms.

In contrast, in the economic sense, public expenditure represents „part of public finances, namely those economic relations in monetary form between the state and natural and legal persons related to the distribution of public funds to meet objective needs”. (Moroşan, 2017)

Some authors (Kagitci, 2022) show that under this concept, the notion of public expenditure expresses the economic processes of GDP distribution, materialized in the allocation and use of financial resources, for the realization of actions considered of particular importance at public, national or local level.

In the economic sense, therefore, the concept of public expenditure expresses a certain category of processes and economic relations that manifest themselves both between public authorities, on the one hand and natural and legal persons, on the other hand, in the allocation by destination and the use of financial resources administered by these authorities.

According to the conception of classical economists (Filip, 2002), the public expenditure represents „a consumption of values of a definitive character, unrecoverable”. In the view of another author (Văcărel, 2003), public expenditure „*adversely affects the size of the national product, subsequently causing a decrease in national wealth, having especially an adverse impact on the reproduction of the nation's capital and welfare*”.

In this case, the state is considered to be only a consumer of resources (we find the same meaning in the conception of „guardian state”) for carrying out public actions financed from public resources. (Lazăr, 2016)

In the modern conception, public expenditure is interpreted in the context of reconsidering the role assigned to the state („welfare state”) opposed to the role of mere consumer of resources for the performance of traditional tasks, (Moşteanu and Roman, 2011) paying more attention to the population and its needs. In the modern conception of public expenditure, the idea is that by „*its role as a welfare state it is largely redistributing the newly created product, and therefore public expenditure is no longer only final consumption of resources, but also processes of allocation of resources for the purpose of rational use efficient and effective to achieve their primary purpose*” – to ensure the balanced development of the economy and social stability.

We can say that the state is seen as a social partner, like a „guarding teacher”, (Creţu, 2007) who is in constant concern about maintaining the balance of the entire system and especially on meeting the needs of the entire community. On the same idea, other authors (Inceu, et al., 2013) believe that a primary aspect in mobilizing and sizing expenditure is the emphasis on their qualitative aspect, as opposed to the quantitative conception promoted by the classical vision on expenditure, in which the first volume and not the content of public expenditure.

In other publications (Moşteanu et al., 2005) it is shown, however, that if we mirror the two traditional and modern visions, (the guardian state versus the welfare state) we can notice that both state institutions within the traditional vision and those newly created after the modern vision push favorable action on the development of society and the growth of national wealth. The content of public spending has continuously diversified as a result of the changes that have occurred in the

sphere of the activity of the institutions and the role of the state, and their system includes some specific expenses that can be used as tools to influence the evolution of society as a whole.

There are several criteria for classifying public expenditure necessary to know their content in different forms and to analyze their level, structure and dynamics with the help of the indicator system. Among the classification criteria mentioned by the specialized literature are: administrative-departmental classification, economic classification, functional classification, financial classification.

To fulfill the end goal of this article, the economic classification is of interest because we will analyze the evolution and structure of public expenditure according to the economic classification from the general consolidated budget of Romania. In the literature of specialty (Dan Drosu Şaguna, 2011) it is shown that the economical grouping of public expenses is made up of: operating expenses, transfer expenses and investment expenses.

Are considered operating expenses (or current) those necessary for the proper functioning of the public institution's activity, that is, salaries paid to public officials, expenses for the procurement of materials and services necessary for the current activity of the respective institutions (illuminated, heated cleaning office supplies, telephone, internet, etc.). These expenses are based on the principle of consideration. The transfer expenses include the amounts granted from public funds to various individuals or legal entities on a definitive and non-reimbursable basis: interest related to public debt, unemployment benefits, pensions, subsidies granted to firms, scholarships. These expenses may have an economic or social character. This category also includes expenditures made by local public administrations to finance actions of particular importance for local communities. The group of investment expenses includes those that materialize in sustainable public goods: school buildings, hospitals, administrative buildings, road infrastructure, irrigation or drainage works, etc.

In Romania, the budgetary practice expenditure is summarized in its economical¹ structure as such: current expenses, capital expenditures and financial operations.

3. ANALYSIS OF THE EXPENSES FROM THE CONSOLIDATED GENERAL BUDGET OF ROMANIA ACCORDING TO THE ECONOMIC CLASSIFICATION

In our scientific approach to provide a picture of the structure and evolution of public spending in the post-pandemic period in Romania, we will analyze the public spending financed by the government of our country in years 2020 through 2024 using the data from the implementation accounts of the consolidated general budget published by the Ministry of Finance. Although the years 2020 and 2021 represent the period in which the COVID-19 pandemic fully manifested, we consider in our analysis to have a basis to relate to, highlighting the mutations that occurred in the structure and evolution of public spending in Romania in the period following the pandemic it is known to have triggered serious social and economic disruption around the world.

3.1. ANALYSIS OF THE EVOLUTION OF THE PUBLIC EXPENSES FROM THE CONSOLIDATED GENERAL BUDGET OF ROMANIA

In order to make assessments and findings regarding the dynamics of public spending in Romania in the post-pandemic period, we will start from the centralized situation of the public spending carried out from the components of the general consolidated budget of Romania in the period 2020-2024 and which is presented in Table no. 1.

From the table we can see that in the period 2020-2024 all categories of expenditure increased sharply. At the level of total public expenditure, there is a significant change in their volume from 424455,2 million lei in 2020 to 727072,4 million lei in 2024, which represents an increase of 71.29%. The current state expenses increased in this period by 69.1% from 393091 million lei in 2020 to 664879,6 million lei in 2024. We can also notice that public capital expenditures almost doubled in this time interval from 33177 million lei in 2020 to 65194 million lei in 2024, which shows that the authorities paid special attention to investment expenses.

Table no. 1. Volume of public expenditure from the general consolidated budget of Romania in 2020-2024

| INDICATOR (mil. lei) | 2020 | 2021 | 2022 | 2023 | 2024 |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|
| Total expenses | 424455,2 | 459627,1 | 540968,5 | 610656,5 | 727072,4 |
| Current expenses | 393091,0 | 427640,3 | 502909,8 | 573869,5 | 664879,6 |
| Staff expenses | 109976,2 | 111898,8 | 117683,4 | 132691,2 | 164589,3 |
| Goods and services | 57094,9 | 64178,6 | 72468,7 | 77149 | 93363,6 |
| Interest | 14513,1 | 17979,5 | 29094,3 | 29913,1 | 36278,1 |
| Subsidies | 8140,2 | 8648,4 | 18006,4 | 18012,0 | 17096 |
| Social assistance | 138552,9 | 147248,0 | 174301,5 | 191013,8 | 223932,3 |
| Other expenses | 64813,7 | 77687 | 91355,5 | 125090,4 | 129620,3 |
| Capital expenditure | 33177 | 33673,3 | 40553,5 | 38817,5 | 65194,0 |
| Payments made in previous years and recovered in the current year | -1812,8 | -1686,4 | -2494,9 | -2030,5 | -3001,2 |

Source: <https://mfinante.gov.ro/ro/domenii/bugetul-de-stat/informatii-executie-bugetara>

Next, we will make some remarks and discussions on the changes in the size of the public spending categories in Romania in the period 2022-2024 that we consider post pandemic.

Thus, in 2022 the expenditure of the general consolidated budget² they totaled 540968,5 million lei, increasing by about 17.7% compared to 2021. The staff expenses of the general consolidated budget in 2022 increased by 5.2% compared to 2021, being the consequence of the salary increases granted in the budgetary sector for health and social assistance personnel as well as for teaching, auxiliary and management teaching staff to which increases have been added also for guidance and control staff in education according to the legal provisions.

Interest expenses increased by 61.8% compared to 2021. The increase in public interest expenditure was determined by the upward trend in interest rates, amid inflationary pressures from the II semester of 2021, both domestically and internationally, as well as the uncertainties generated by the armed conflict in Ukraine. We note that the subsidy expenses doubled compared to the previous year. The bulk of this expenditure was allocations to the agricultural sector and transport, and subsidies to support agricultural producers and passenger transport, as well as to the compensation scheme for the electricity and natural gas consumption of non-household consumers for the 2021-2022 cold season.

Social welfare spending increased by about 18.4% compared to previous year. This increase was mainly determined by the increase from January 1, 2022, of the pension point by 10%, of the level of social allowance for pensioners (minimum pension) from 800 lei to 1000 lei, of the financial aid for pensioners of the public pension system with pensions less than or equal to 1600 lei, respectively as well as the granting of the 13th indemnity for persons with disabilities. It also reflects the increase of the state allowance for children and the payments from the state budget to compensate the bills for electricity and natural gas for this year.

In contrast with the previous year³, in 2023, the general consolidated budget expenses increased by 12.9%, with a value of 610656,5 million lei. Thus, the staff expenses of the general consolidated budget increased by 12.8% compared to the previous year, mainly due to the salary

increases in the budgetary sector granted starting with January 1, 2023, according to the provisions O.U.G no.168/2022⁴, but also those granted during 2023 for different categories of budgetary personnel and the payment of salary rights granted following court decisions. Expenditure on goods and services recorded the value of 77149 million lei, up by 6.5% compared to the previous year as a result of price increases in 2022 and 2023. We note that in 2023 the social assistance expenses increased by 9.6% (+16712,3 million lei) compared to the previous year. The evolution of social assistance expenses was mainly influenced by the increase from January 1, 2023, of the pension point by 12.5%, respectively from 1586 lei to 1785 lei, of the level of social allowance for pensioners (minimum pension) from 1000 lei to 1125 lei, by the granting of financial aid to pensioners whose monthly income was less than or equal to 3000 lei, respectively as well as the granting of the 13th indemnity for disabled people. Also, a substantial influence on the increase in social assistance expenses was paid by the state budget to compensate the bills related to the consumption of electricity and natural gas, which for 2023 amounted to 4,50 billion lei, as well as to increase the state allowances for children starting with January 1, 2023. It is worth noting that in 2023 the capital expenditures decreased compared to the previous year, registering the value of 38817,5 million lei.

In 2024, the expenditure of the general consolidated budget amounted to 727072.4 million lei, which means an increase of 19.1% compared to the previous year, and as a percentage of GDP increased by 3.2 percentage points from 38.1% in 2023 to 41.3% in 2024⁵ (highest share of GDP in the period 2020-2024). In 2024, the staff expenses of the general consolidated budget increased by 24.0% compared to 2023, as a result of the salary increases in the budgetary sector granted during 2023 and starting with 2024, according to the provisions of O.U.G no.115/2023⁶, and during the year for some categories of staff in the budget system as well as for the payment of salary rights granted following court decisions.

Expenditure on goods and services recorded a consistent increase of 21.0% compared to the previous year recorded the value of 93363,6 million lei, an increase which occurred in all components of the general consolidated budget on the background of inflationary pressures recorded in 2023 and 2024 being more pronounced in the case of the budget of the single national health insurance fund (+23.8%). The worrying fact is that in 2024 the interest expenses increased by 21.3% compared to the previous year reaching the amount of 36278,1 million lei. On the other hand, a positive fact is that the subsidies registered the value of 17096 million lei by 5.1% less compared to the previous year. Most of the subsidies were allocated to the payment of subsidies to support public rail passenger transport, support to agricultural producers, compensation scheme of bills for natural gas and electricity consumption of non-household consumers.

Social assistance expenses increased by 17.2% (+32918,5 million lei) compared to the last year, the increase in social assistance expenses was determined, in particular, by the increase, from January 1, 2024, by 13.8% of the pension point, from 1785 lei to 2032 lei, of the minimum pension from 1125 lei to 1281 lei, respectively namely the implementation of measures for the new computing schema of pensions in the public system starting with September 1, 2024, in accordance with the new law on the public pension system. Also, this category of expenditure was influenced as in previous years by the payments from the state budget to compensate the bills related to the consumption of electricity and natural gas which in 2024 amounted to 3.46 billion lei.

Capital expenditures registered a significant increase compared to 2023 of about 68% reaching the amount of 65194 million lei, which is almost double compared to 2020 with positive effects in the development of the country, being expenditures that materialize in sustainable public goods: construction of schools, hospitals, administrative buildings, road infrastructure, etc. We also note that in the period 2020-2024 the indicator „Payments made in previous years and recovered in the current year” recorded an increase of 65.55% contributing to reducing the gap between the revenues and the expenditures of the state spending.

The graphical representation of the evolution of the expenditures from the state budget of Romania is suggestive to highlight the size of the different categories of public spending capturing their dynamics and the amplitude of the increases from the analyzed period.

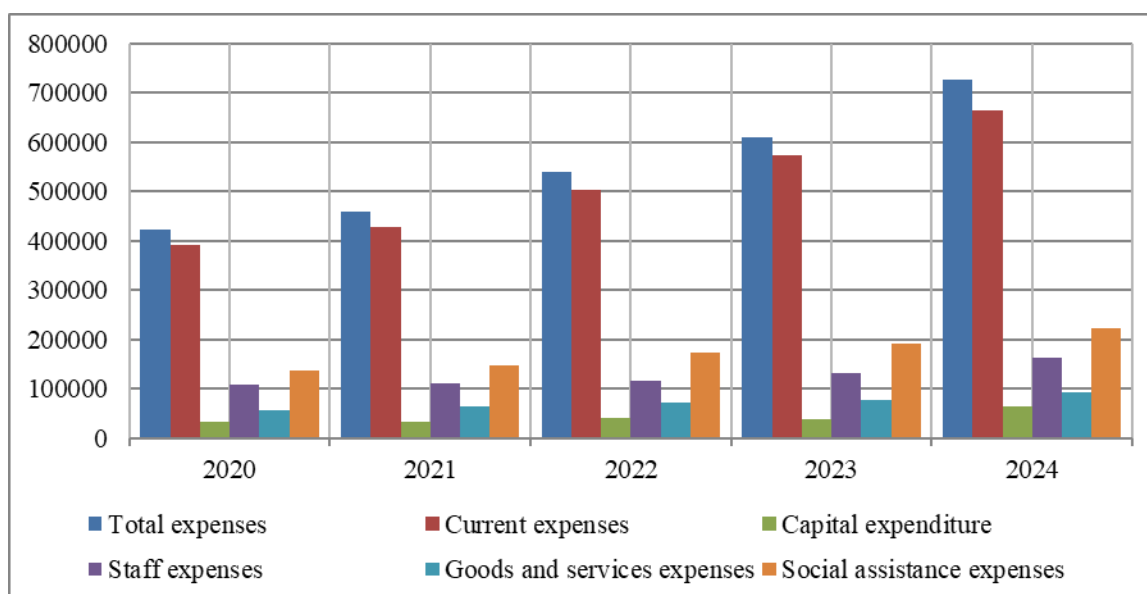


Figure nr. 1. The evolution of public expenditure from the general consolidated budget of Romania in the period 2020-2024

Source: Own processing based on the data in Table no. 1

The above figure shows a significant increase in public expenditure financed by the components of the consolidated general budget of Romania in the period 2020-2024, which led to the increase of the budget deficit, which registered 8.65% of GDP in 2024. We note that total public expenditure increased by 71.29%, current expenditure by 69.1% and public capital expenditure almost doubled.

3.2. ANALYSIS OF THE PUBLIC EXPENDITURE STRUCTURE FROM THE GENERAL CONSOLIDATED BUDGET OF ROMANIA

The analysis of the structure of public expenditure in the general consolidated budget of Romania involves addressing their internal composition (Ichim, 2022) by reference to their total volume at a given time. In this approach, we will use an indicator known as Specific weight of expenses (abbreviated „g”), being expressed by the following formula:

Formula 1. Specific weights of public expenses “i”

$$g_i(\%) = \frac{Ch_i}{Ch_t} \times 100, \text{ where:}$$

g_i – share of public expenses “i” in total public expenses;

Ch_i – volume of public expenses “i”;

Ch_t – total public expenses.

Table no. 2. Share of public expenditure categories in total expenditure in the general consolidated budget of Romania in 2020-2024

| INDICATOR (mil. lei) | 2020 | 2021 | 2022 | 2023 | 2024 |
|-----------------------------|--------|--------|--------|--------|--------|
| Total expenses | 100% | 100% | 100% | 100% | 100% |
| Current expenses | 92,61% | 93,04% | 92,96% | 93,98% | 91,45% |
| Staff expenses | 25,91% | 24,35% | 21,75% | 21,73% | 22,64% |
| Goods and services expenses | 13,45% | 13,96% | 13,40% | 12,63% | 12,84% |
| Interest | 3,42% | 3,91% | 5,38% | 4,90% | 4,99% |
| Subsidies | 1,92% | 1,88% | 3,33% | 2,95% | 2,35% |
| Social assistance expenses | 32,64% | 32,04% | 32,22% | 31,28% | 30,80% |
| Other expenses | 15,27% | 16,90% | 16,89% | 20,48% | 17,83% |
| Capital expenditure | 7,82% | 7,33% | 7,50% | 6,36% | 8,97% |

Source: Own processing based on: Ministry of Public Finances, *Information on budget implementation*, available at address: <https://mfinante.gov.ro/ro/domenii/bugetul-de-stat/informatii-executie-bugetara>

The levels that are recorded by this indicator are centralized in the table above (Table no. 2) and give us an image on the importance of each category of public expenditure in the general consolidated budget of Romania, according to the economic classification. In order to highlight the structure of public expenditure in the post-pandemic period, we will graphically represent the weights that each category of public expenditure in the general consolidated budget occupies in their total for each year of the time period analyzed.

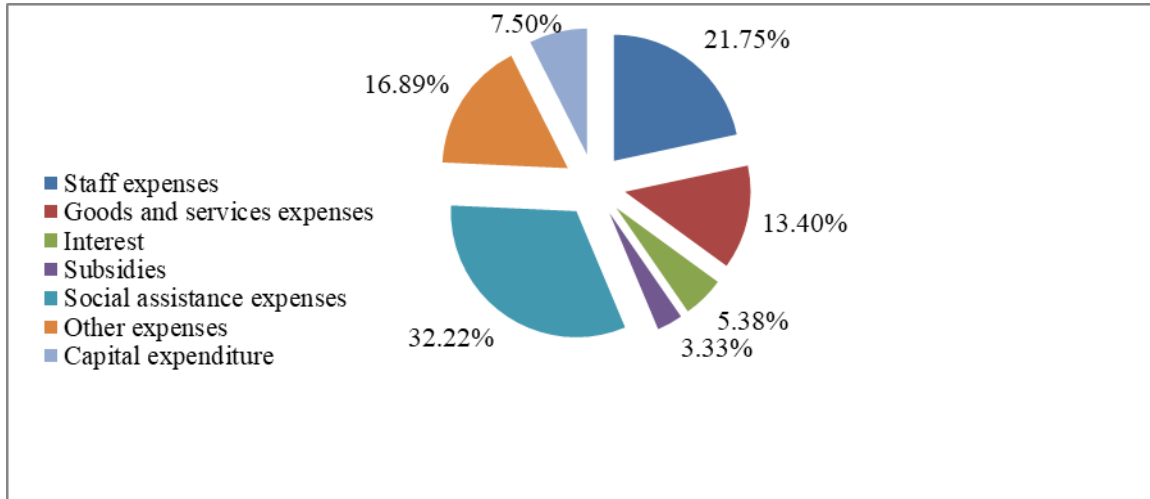


Figure no. 2. Structure of public expenditure from the general consolidated budget of Romania in 2022

In the first year of analysis, namely in 2022, the largest share in total public expenditure is social assistance expenditure with a share of 32.22% followed by staff expenditure with a share of 21.75%. The lowest share is represented by subsidies which occupy a percentage of 2.95% in the total expenditure of the general consolidated budget. Compared to 2021, among the expenses that show a more pronounced increase in the total share, we notice the interest expenses (by 1.5%), the subsidy expenses (by 1.4%). A significant decrease in staff costs decreased by 2.6 percentage points.

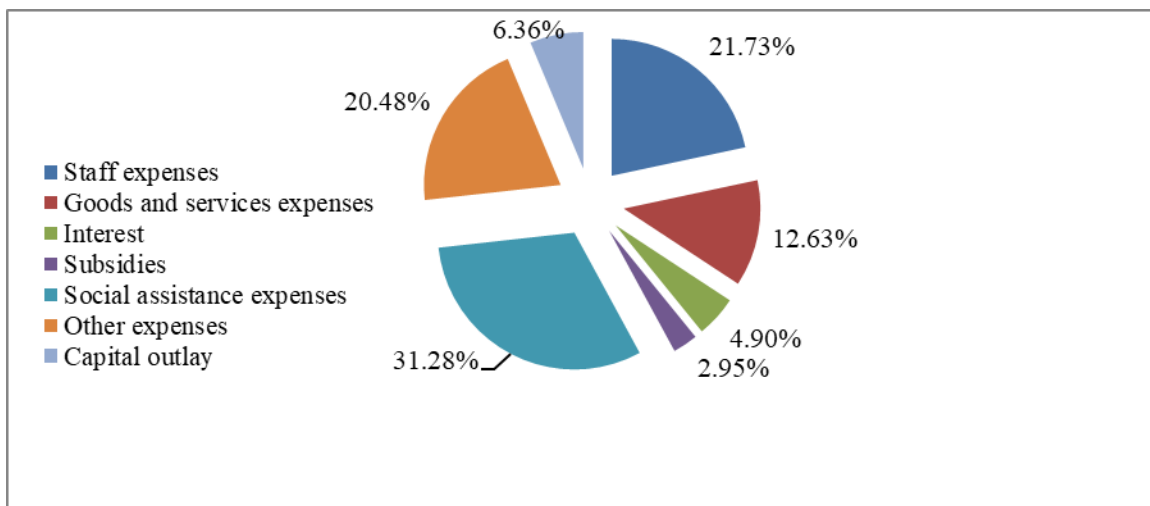


Figure no. 3. Structure of public expenditure from the general consolidated budget of Romania in 2023

The chart above shows that in 2023 the social assistance expenditure has a share of 31.28% decreasing by about one percent compared to the previous year and the staffing expenses have a share

of 21.73%. In the last position as a share of total expenditure in the general consolidated budget are the subsidies with a percentage of 2.95%, decreasing compared to the previous year.

Compared to 2022, we note that the economic structure of expenditure shows an increase in the share of total expenditure grouped under indicator „Other expenditure” which increased by about 3.6% from 16.89% in 2022 to 20.48% in 2023. This situation is explained by the fact that this group includes the expenses for projects financed from non-reimbursable external funds, including PNRR, which according to official documents⁷ increased by 3.4 percentage points compared to 2022.

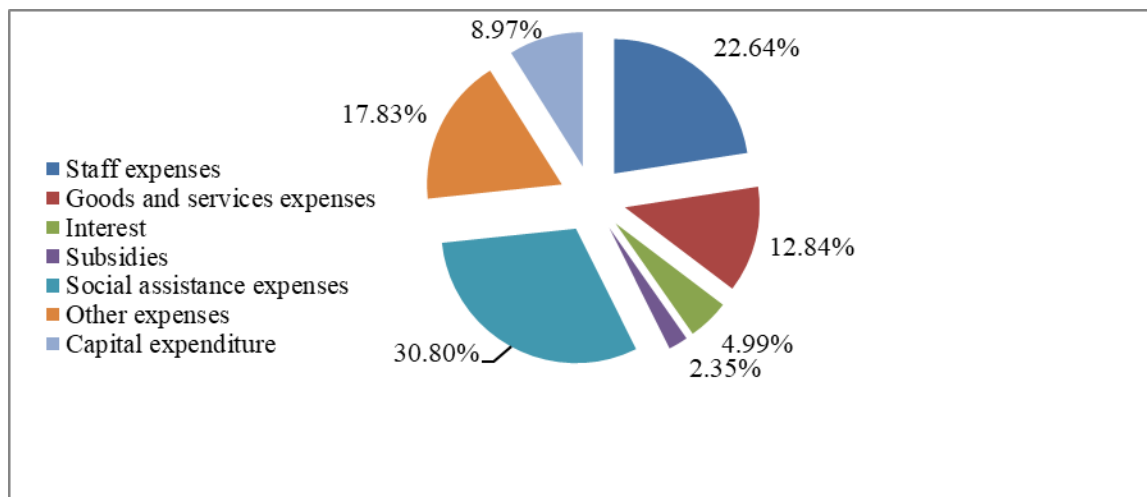


Figure no. 4. Structure of public expenditure from the general consolidated budget of Romania in 2024

In 2024, the structure of public expenditure in the general consolidated budget of Romania is similar to the structure recorded in previous years. Thus, the largest share is the social assistance expenses (30.80%) followed by the share of staff expenses (22.64%). Subsidies have the lowest share, namely 2.35%, down from the previous year. Compared to 2023, the share of total staff expenditure is seen to increase by 0.9% determined by salary increases in the budgetary sector granted during 2023 as well as since 2024. A significant increase in public spending from the general consolidated budget is recorded in the chapter capital expenditure by 2.6 percentage points occupying a share of 8.97%. On the other hand, we also see decreases in the shares in the case of subsidy expenditure by 0.6% and social assistance expenditure by 0.5%.

We note that during the period analyzed, the two large groups of public expenditure have shares of about 92% (current expenses) and 7-8% (capital expenses), which shows us that an overwhelming part of the financial resources of the state are directed towards its functioning

4. CONCLUSIONS

This article's scientific methodology enables us to make some significant deductions and conclusions regarding public spending from the general budget of Romania in the post-pandemic period. It should be noted that public expenditure can be studied from several perspectives and its content has continuously diversified due to the changes that have occurred in the sphere of the activity of institutions and the role of the state, and their system includes some specific expenses that can be used as tools to influence the evolution of society as a whole.

The analysis carried out in the paper shows that in the period 2020-2024 all categories of expenditure increased sharply. At the level of total public expenditure, there is a significant change in their volume from 424455,2 million lei in 2020 to 727072,4 million lei in 2024, which represents an increase of 71.29%. The current state expenses increased in this period by 69.1% from 393091 million lei in 2020 to 664879,6 million lei in 2024. We can also notice that public capital expenditures

almost doubled in this time interval from 33177 million lei in 2020 to 65194 million lei in 2024, which shows that the authorities paid special attention to investment expenses.

In terms of structure, we note that in the post-pandemic period the largest share of total public expenditure in the general consolidated budget is occupied by social assistance expenditure with a share of about 31% followed by staffing expenses with a share of about 22%. The smallest share is represented by the subsidies that occupy a share that revolves around 3% in the total expenditure of the general consolidated budget. One thing that worries is that the share of interest payment expenses for loans contracted by our country increased from 3.42% in 2020 to 4.99% in 2024.

Therefore, we can conclude that public expenditure from the general consolidated budget of Romania in the post-pandemic period was directed on the one hand to stimulate the economy, to support the sectors of the national economy affected by the COVID-19 crisis and on the other hand to the social component materialized in aid for vulnerable families support for pensioners and social protection measures for people affected by the post-pandemic economic crisis.

ENDNOTES

¹ *The economic structure of expenditures is that established by the annual budget law.*

² *Ministry of Finance, Report on the final budget implementation for 2022, pp. 29-32, available at <https://mfinante.gov.ro/ro/domenii/bugetul-de-stat/informatii-executie-bugetara>*

³ *Ministry of Finance, Report on the final budget implementation for 2023, pp.29-31 available at <https://mfinante.gov.ro/ro/domenii/bugetul-de-stat/informatii-executie-bugetara>*

⁴ *GEO no.168/2022 regarding some fiscal-budgetary measures, the extension of some terms, as well as for the modification and completion of some normative acts*

⁵ *Ministry of Finance, Report on the final budget implementation for 2024, pp.31-33 available at <https://mfinante.gov.ro/ro/domenii/bugetul-de-stat/informatii-executie-bugetara>*

⁶ *GEO no.115/2023 on some fiscal-budgetary measures in the field of public expenditure, for fiscal consolidation, combating tax evasion, amending and completing some normative acts, as well as for the extension of some deadlines*

⁷ *Ministry of Finance, Report on the final budget implementation for 2023, p. 29 available at <https://mfinante.gov.ro/ro/domenii/bugetul-de-stat/informatii-executie-bugetara>*

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