

WAYS TO INCREASE TRANSPARENCY IN THE EXECUTION OF PUBLIC EXPENDITURE AT THE LEVEL OF LOCAL ADMINISTRATION

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Abstract: *This paper proposes an analysis of the organization of public finances in local government in Romania, the share of local revenues and expenditures in order to establish the place of the local budgets in the general consolidated budget, the level and structure of local budgets revenues and expenditures, how to consolidate their sources of funding and the destination of the money. The allocation of resources at the local level must be in line with the preferences and needs of the community. Finding a compromise between limited public resources and an unlimited range of needs that required to be met through public spending will be the key to developing balanced, sustainable budgets in any policy option. Thus, local budgets must follow a dichotomous evolution, from financial planning and control tools to performance measurement tools, fiscal discipline and results management. The paper contains a comparative study between two territorial administrative units in Prahova County, one located in urban areas and the other in rural areas. The adoption of digitalization in financial-budgetary management will counteract the negative effects of the lack of transparency in the execution of budgets. To these must add an honest management of the execution and an increased transparency in the spending of public money, doubled by stable and predictable legislation, with unequivocal rules of application.*

Keywords: *local administration, public resources, budget execution, budget transparency, digitalization*

JEL Classification: *M410, H610, H830*

1. INTRODUCTION

In carrying out this study, we chose two territorial administrative units from Prahova County, respectively Câmpina Municipality and Cornu Commune.

Given the importance and complexity of the topic, the present study aims to provide an overview of local budgets, without claiming to exhaust all aspects related to them. We thus raise a series of questions, to the solution of which we invite both the decision-makers and the executive staff from the territorial administrative units.

Are there differences in the approach to the planning and execution of the local revenue and expenditure budget between the territorial administrative units?

What are the methods of analysis and sizing of budgetary indicators, so that we can have the best possible concordance between the establishment of financial resources, their allocation and efficient management?

What are the main problems currently facing public institutions in managing budgetary resources?

To what extent the development of the methodology of substantiation and analysis of the revenue and expenditure budget, by using a modern financial-budgetary management will lead to an optimization of the activity of the budgetary system, financed entirely or partially from public funds, addressed to public institutions and authorities, financed from public money?

2. PERFORMANCE-ORIENTED BUDGET: TRANSPARENCY, EFFICIENCY AND ACCOUNTABILITY

The traditional approach to the budgeting process starts from *the principle that it is planned on the basis of the previous year's budget, compared to which a percentage increase is expected, depending on a number of factors determined by local public policies*. In order to ensure the efficiency of budgetary expenditures, a public and budgetary policy with objectives, analyzes, recommendations is not enough. It is necessary to establish certain rules and principles, to use techniques and methods that ensure budgetary performance, that promote transparency, efficiency and accountability in achieving and respecting budgetary discipline. Achieving budgetary performance directly contributes to economic, social, cultural, ecological development.

The main idea of a performance-based budget is to allocate resources to programs and projects that produce results. In this form of budget elaboration and execution, the budget is presented according to a theoretical model that links it to the policy of measurable objectives, and the expenditures are correlated with the policy of results achieved. The performance-oriented budget contributes to increasing the transparency of the development phases, as the administration must specify in its budget documents its core objectives, programs, actions and related costs and use indicators to measure results. Also, the performance-oriented budget improves accounting and streamlines the allocation of resources, as the administration is required to report through the annual accounts on the results actually obtained.

Thus, the performance-oriented budget provides the basic information to assess the actual cost of the programs and to see if the administration has spent public money operationally and effectively.

Under an ideal system, the financial resources set out in local budgets should be able to fully cover the proposed expenditure, in order to meet the needs and requirements of local governments. To achieve this goal, the responsibilities and competences of local authorities must be correlated with the revenues of local budgets, but in reality there is no country in the world where this can be fully achieved. That is why central authorities need *to give local administrative units greater autonomy and financial responsibility*. The financial system on which these resources depend must be sufficiently diversified and evolving to enable local governments to achieve the objectives they set correctly. The efficient functioning of local public finances and services is the condition for a modern socio-economic development. The experience of many countries has shown that local authorities are better able to mobilize and manage resources by setting *priorities, levels and criteria for the production and distribution of public goods and services closer to the needs and standards of the community*, to which they respond directly and effectively. who are in constant contact. In accordance with the *principle of the reality* - local budgets must reflect the concrete amount of resources that can be procured locally, as well as the needs of the community. In accordance with this principle, *the most prudent options should be taken into account* in the realization of budget revenues and expenditures, in order to avoid possible imbalances that could exist in the budget execution.

3. STUDY ON THE ELABORATION OF LOCAL BUDGETS IN 2020

The draft budget of revenues and expenditures was elaborated according to the provisions of Law no. 273/2006 on local public finances, with subsequent amendments and completions

and of Law no. 5/2020 - Law on the state budget for 2020, the distribution on administrative-territorial units of the quotas deducted from the income tax and of the amounts deducted from the VAT for balancing the local budgets.

The main factors underlying the substantiation of budget revenues and expenditures were:

- the incomes established by HCL no. 172/2019 regarding the local taxes and fees for 2019;
- the priorities established in the formulation of the budget proposals;
- the opinions of the citizens collected from audiences, mass media, greetings, addresses to the mayor's office;
- the detailed expenditure proposals of the tertiary authorizing officers;
- economic and social development programs in perspective at local level.

3.1. THE DRAFT BUDGET OF REVENUES AND EXPENDITURES OF CÂMPINA MUNICIPALITY

Local budget revenues of Câmpina Municipality consist of:

- * Own income: taxes, fees, contributions, other payments and other income;
- * Quotas deducted from the income tax, in the amount of 27,522.00 thousand lei;
- * The amounts deducted from the income tax for balancing the local budget, in the amount of 1,022.00 thousand lei;
- * Amounts deducted from the value added tax in the amount of 8,185.80 thousand lei, for financing the decentralized expenses at the level of communes, cities, municipalities, related to the standard cost per student according to art. 104 paragraph (2) of Law 1/2011 on national education, housing heating aid, the rights established by Law 248/2015 on stimulating the participation in preschool education of children from disadvantaged families, the rights of children with special educational needs according to H.G. 904/2014 received by Decision of the Director General of D.G.R.F.P. Ploiesti;
- * Amounts deducted from the value added tax for balancing the local budgets, in the amount of 1,772.00 thousand lei, received by the Decision of the General Director of the D.G.R.F.P. Ploiesti.

According to art. 26 of Law no. 273/2006, on local public finances, amended and supplemented, *the draft budget was built on two sections:*

- 1. Operation Section;**
- 2. Development Section.**

If the revenues of the development section are lower than the expenditures of the same section, the budgetary balance is ensured by payments from the revenues of the operating section to the development section and the use of the surplus of previous years.

At the end of 2019, a surplus of 1,767,337.73 lei resulted, which is used as a source of financing for the objectives proposed in the development section.

Through the draft local budget of Câmpina Municipality for 2020, revenues in the amount of 85,646.28 thousand lei and **expenses** in the amount of 87,413.62 thousand lei were established.

Budget revenues are ordered by chapter and subchapters.

The amounts resulting from the sale, in accordance with the law, of some goods belonging to the private domain will be included in the local budget by budgetary rectification only after their collection, according to art. 29 of Law 273/2006, amended and supplemented.

Budget expenditures are ordered by parts, chapters, subchapters, titles, articles, as well as alienated and paragraphs, as appropriate.

The level of expenditures included in the draft local budget can be rectified during the budget execution as the collection of additional revenues scheduled to be attracted (respectively bank loan / refinancing, capitalization of goods, sponsorships).

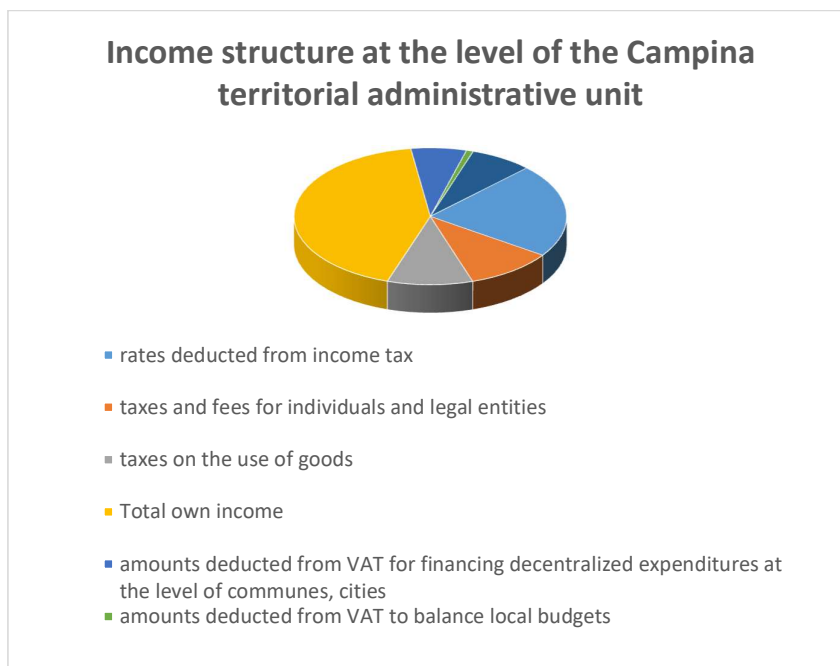


Figure 1. Campina ATU revenue structure

Source: own processing

The expenses of the operation section are in the amount of 61,818.41 thousand lei and are presented on **each chapter of expenses as follows:**

- Chapter 51.02: Local public administration, 11,950.65 thousand lei, of which:
 - personnel expenses 9,648.33 thousand lei;
 - goods and services 2,261.39 thousand lei;
 - transfers 1.00 thousand lei;
 - other expenses 39.93 thousand lei.
- Chapter 54.02: Other public services, 1,231.53 thousand lei is provided, of which:
 - personnel expenses 996.53 thousand lei;
 - goods and services 125.00 thousand lei;
 - reserve fund 100.00 thousand lei;
 - other expenses 10.00 thousand lei.
- Chapter 55.02: Transactions regarding public debt and loans, 620.00 thousand lei:
 - goods and services 20.00 thousand lei;
 - donating 600.00 thousand lei.
- Chapter 61.02: Public order and national security, 3,671.47 thousand lei, of which:
 - personnel expenses 3,236.97 thousand lei;
 - goods and services 388.00 thousand lei;
 - other expenses 46.50 thousand lei.
- Chapter 65.02: Education, 7,042.19 thousand lei is provided, of which:
 - personnel expenses 260.00 thousand lei;
 - goods and services 5,794.50 thousand lei;

- social assistance 137.69 thousand lei;
- other expenses 850.00 thousand lei.
- Chapter 66.02: Health, 1,565.81 thousand lei is provided, structured as follows:
 - personnel expenses 1,336.86 thousand lei;
 - goods and services 25.45 thousand lei;
 - transfers between public administration units 200.00 thousand lei;
 - other expenses 3.50 thousand lei.
- Chapter 67.02: Culture, recreation and religion, 4,603.83 thousand lei, structured:
 - personnel expenses 647.48 thousand lei;
 - goods and services 372.85 thousand lei;
 - transfers between units of public administration 3,202.00 thousand lei;
 - other transfers 70.00 thousand lei;
 - other expenses 311.50 thousand lei.
- Chapter 68.02: Insurance and social assistance, 9,491.94 thousand lei, structured:
 - personnel expenses 4,954.74 thousand lei;
 - goods and services 1,200.00 thousand lei;
 - social assistance 3,164.50 thousand lei;
 - other expenses 172.70 thousand lei.
- Chapter 70.02: Housing, services and public development, 11,176.45 thousand lei:
 - personnel expenses 2,103.62 thousand lei;
 - goods and services 6,789.83 thousand lei;
 - other expenses 43.00 thousand lei;
 - loan repayments 2,240.00 thousand lei.
- Chapter 74.02: Environmental protection, 4,589.65 thousand lei structured:
 - goods and services 4,387.00 thousand lei;
 - other transfers 202.65 thousand lei;
- Chapter 84.02: Transports, 4,322.89 thousand lei is provided, structured as follows:
 - personnel expenses 730.33 thousand lei;
 - goods and services 1,864.75 thousand lei;
 - subsidies 150.00 thousand lei;
 - other transfers 124.31 thousand lei;
 - other expenses 13.50 thousand lei;
 - loan repayments 1,440.00 thousand lei.
- Chapter 87.02: Other economic actions, 1,552.00 thousand lei, as follows:
 - goods and services 300.00 thousand lei;
 - transfers between public administration units 1,252.00 thousand lei;

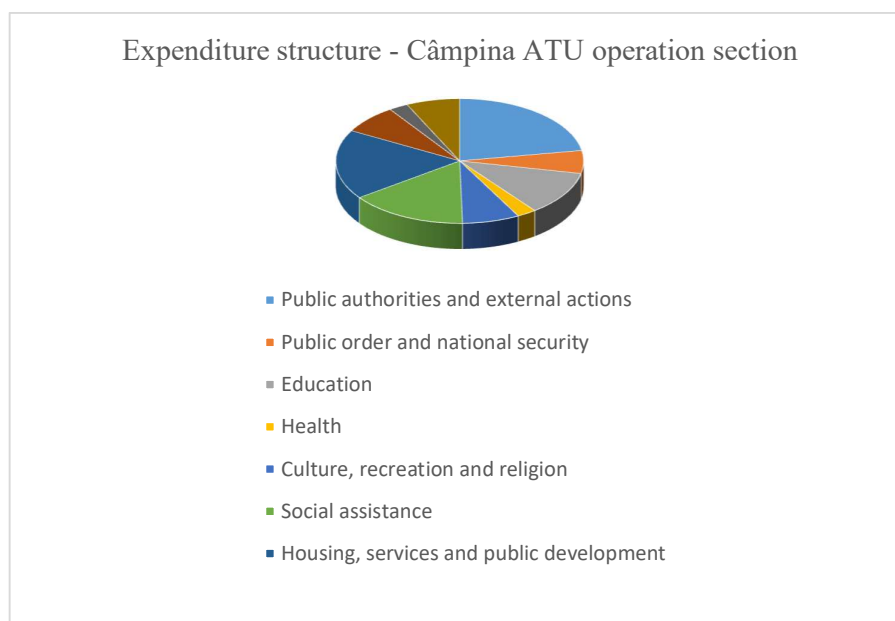


Figure 2. Expenditure structure ATU Campina
Source: own processing

The expenses of the development section amount to 25,595.21 thousand lei and are distributed as follows:

- capital expenditures of 6,769.15 thousand lei;
- amounts distributed for education 500.00 thousand lei;
- amounts distributed for health 1,300.00 thousand lei;
- amounts distributed for culture, recreation and religion 50.00 thousand lei;
- amounts distributed for other economic activities 180.00 thousand lei;
- projects with financing from non-reimbursable external funds related to the financial framework 2014 - 2020 of 16,796.06 thousand lei.

The budget of internal credits for 2020 is in the amount of 4,552.11 thousand lei.

The budget financed entirely or partially from own revenues and subsidies for 2020 is in the amount of 141.46 thousand lei.

3.2. THE DRAFT BUDGET OF REVENUES AND EXPENDITURES OF THE CORNU TERRITORIAL ADMINISTRATIVE UNIT

At the level of the Cornu territorial administrative unit, the budget consists of:

I. The detailed local budget for revenues by chapters and subchapters for 2020 in the amount of 11,041.00 thousand lei and estimates for the years 2021-2023, on the two sections of operation and development;

II. The detailed local budget for expenditures by chapters and subchapters for 2020 in the amount of 12,488.00 thousand lei and estimates for the years 2021-2023, on the two sections of operation and development.

The surplus of the local budget is in the total amount of 1,446,814 lei.

I. The Local Revenue Budget detailed on chapters and subchapters for 2020 is presented below.

According to art.26 of Law no. 273/2006 on local public finances, with subsequent amendments and completions, the Local Budget was established on the two sections:

1. Operating Section

2. Development Section

If the revenue of the development section is lower than the expenditure of the same section, the budgetary balance shall be ensured by payments from the revenue of the operating section.

The total revenues of the Local Budget for 2020 are in the amount of 11,041.00 thousand lei, consisting of:

- **Own income** 4698.00 thousand lei
- **Amounts deducted from VAT** 951.00 thousand lei

Own revenues for 2020 represent 42.55% of the total revenues of the local budget. Their foundation was based, according to art. 5, par. (2) of Law no. 273/2006 on local public finances, with subsequent amendments and completions: “on the finding and assessment of the taxable matter and the tax base” according to which the related taxes and fees are calculated, as well as on other specific elements, as well as the provisions of art .14, paragraph (7) of the same law “at the level of revenues from the previous year”.

Own revenues consist of:

- quotas and amounts deducted from the income tax 2519.00 thousand lei
- taxes and fees for natural and legal persons 1733.30 thousand lei
- taxes on the use of goods 445.70 thousand lei

The amounts deducted from VAT are structured as follow:

* The amounts deducted from VAT for financing decentralized expenditures at the level of communes are in the total amount of 149.00 thousand lei and represent:

- expenses according to art. 104, (2), b) and d) of the National Education Law no. 1/2011 with subsequent amendments, 108.00 thousand lei
- housing heating aid 1.00 thousand lei
- children's rights with special educational requirements 40.00 thousand lei

* Amounts deducted from VAT for balancing local budgets are in the amount of 802.00 thousand lei.

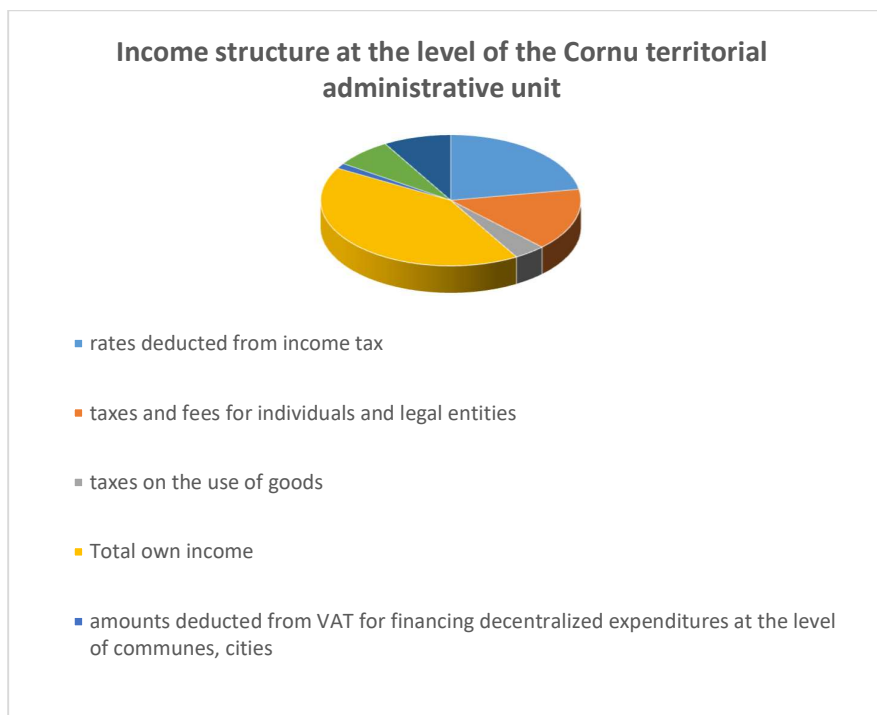


Figure 3. UAT Cornu revenue structure
Source: own processing

II. The detailed local budget for expenditures by chapters and subchapters for 2020 is presented as follow.

For 2019, the local budget expenditures are based and dimensioned on the two sections:

- **Operation Section** in the amount of 5,051.50 thousand lei;
- **Development Section** in the amount of 7,436.50 thousand lei.

The surplus of previous years, in the amount of 1,446,814 lei, is found in the development section and is used to finance capital expenditures.

The expenses of the operating section are presented by chapters, subchapters, titles of expenses, articles and paragraphs as follow:

1. Chapter 51.02: Public authorities and external actions, subchapter Executive authorities, in the total amount of 1,515.00 thousand lei, (the necessary amount being 1,809.00 thousand lei) includes the titles:

- personnel expenses in the amount of 875.00 thousand lei
- goods and services in the amount of 640.00 thousand lei.

2. Chapter 61.02: Public order and national security, in the total amount of 136.20 thousand lei for the following subchapters:

2.1. Civil protection and fire protection, for financing the expenses for emergency situations, civil protection, PSI, respectively goods and services in the amount of 6.70 thousand lei;

2.2 Public order, to finance the expenses of the local police department, includes:

- personnel expenses in the amount of 114.00 thousand lei;
- expenses with goods and services in the amount of 22.20 thousand lei.

3. Chapter 65.02: Education, in the total amount of 285.80 thousand lei, includes:

- primary education-16.40 thousand lei
- secondary education-264.60 thousand lei

4. Chapter 67.02: Culture, recreation and religion, with the following subchapters:

4.1 Communal libraries, the distributed amount is 81.60 of which:

- staff expenses, 53.40 thousand lei (the necessary amount being 70.40 thousand lei);
- goods and services, in the amount of 28.20 thousand lei.

4.2 Culture-distributed, amount is 49.00 thousand lei of which:

- goods and services in the amount of 49.00 thousand lei.

4.3 Sports and youth, the amount distributed is 166.80 thousand lei (the necessary amount being 177.50 thousand lei) of which:

- personnel expenses in the amount of 33.00 thousand lei (the necessary amount being 43.70 thousand lei);
- goods and services in the amount of 131.30 thousand lei.

4.4. Maintenance of public gardens and green spaces, the amount allocated is 36.00 thousand lei for goods and services.

4.5 Other services in the fields of culture and recreation, 473.00 thousand lei, of which:

- goods and services in the amount of 200.00 thousand lei;
- transfers to associations and foundations and religion, 273.00 thousand lei.

5. Chapter 68.02: Social assistance, 1,599.00 thousand lei (the necessary amount being 1,801.00 thousand lei) of which:

- personnel expenses, 649.00 thousand lei (the necessary amount 851.00 thousand lei);
- social assistance, 950.00 thousand lei for allowances for the disabled, emergency aid, heating of wooden houses in the cold season.

6. Chapter 70.02: Housing, services and public development, the distributed amount is 470.80 thousand lei (the necessary amount being 556.80 thousand lei) of which:
 -personnel expenses in the amount of 276.50 thousand lei (the required amount 362.50 thousand lei);
 -goods and services in the amount of 194.30 thousand lei for financing the maintenance and operation expenses of the greenhouse and public lighting.
7. Chapter 74.02: Environmental protection, the amount distributed is 18.60 thousand lei for goods and services.
8. Chapter 83.02: Agriculture and forestry, the amount distributed is 1.70 thousand lei for goods and services.
9. Chapter 84.02: Transports, the distributed amount is 218.00 thousand lei for goods and services.

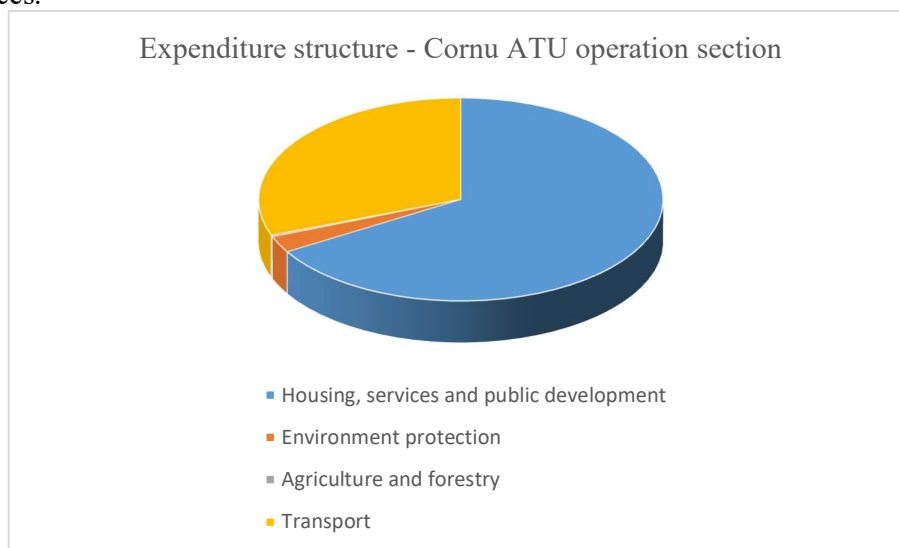


Figure 4. ATU Cornu expenditure structure
Source: own processing

For the development section, the expenses proposed to be made in 2020, in a total amount of 7,436.50 thousand lei are presented by chapters and sources of financing, which form an integral part of this decision, with the following details:

- Chapter 51.02: Public authorities and external actions, 400 thousand lei;
- Chapter 65.02: Education, 2,411.00 thousand lei;
- Chapter 67.02: Culture, recreation and religion, 968.00 thousand lei;
- Chapter 70.02: Housing, services and public development, 1,429.50 thousand
- Chapter 74.02: Environmental protection, 143.00 thousand lei;
- Chapter 84.02: Transports, 2,085.00 thousand lei.

3.3 INTERPRETATION OF RESULTS

The municipality of Campina expected for the year 2020 revenues in the amount of 85,646.28 thousand lei, of which estimated own revenues - 28,173.31 thousand lei, specifying that in the "basket" of revenues for the current year will be found, among other amounts, and the surplus resulting from the end of the budget year 2019, but also the amounts received from the European Union, as a result of the development of some projects.

From the structure of expenditures we chose some more suggestive indicators for the influence of the quality of life of the citizens from each locality, resulting in the following situation:

	ATU Câmpina	ATU Cornu	Remarks
Share of expenditures for the functioning section from the total budgetary expenditures	70,72%	40,45%	Although located in rural areas, Cornu City Hall has paid more attention to development expenditures, in order to finance investment objectives.
Share of expenditures for the development section from the total budgetary expenditures	29,28%	59,55%	
Allocation of education expenditure from the total budget	8,05%	2,29%	ATU Câmpina provided for education expenses approximately 3.52 times higher
Allocation of social assistance expenditures from the total budget	10,86%	12,80%	The allocations of funds for social assistance are slightly higher at the level of ATU Cornu
Allocation of environmental protection expenditures from the total budget	5,25%	0,15%	In the urban environment there is a higher share of allocations of funds for environmental protection

The share of own revenues in the total revenues is 32.89%, compared to Cornu commune, where the share of own revenues is higher, respectively 42.55%. Regarding the surplus of the previous year (2019), ATU Câmpina starts with a higher surplus (1767.33 thousand lei), and ATU Cornu with a slightly smaller surplus (1446.81 thousand lei). Also in the income structure of the two territorial administrative units we notice differences in terms of amounts deducted from VAT to balance local budgets, namely a share at least double for ATU Campina (1772 thousand lei), compared to ATU Cornu (802 thousand lei).

The analysis of the budget execution at the end of 2020 shows that both territorial administrative units ended 2020 with a budget surplus.

Câmpina City Hall ended 2020 without debts, but with a big problem: at the end of the year, unpaid invoices in the amount of 1.6 million lei remained, which will be found in the 2021 budget.

This is because jobs that were executed in 2020 were hired from non-existent funds. This was made possible by overestimating income.

According to the current mayor, the old administration started works having as funding source the following year, there are works with payment term in 2021.

Comparing the initially planned budget with the execution account made at the end of the year, at the level of ATU Cornu there is a greater caution in substantiating the revenue and expenditure budget and in the budget execution.

The year 2020 was a difficult year for the budgets of the territorial administrative units. This is due to the coronavirus pandemic that seriously affected the collection of taxes and budgets in local budgets, on the one hand, and on the other hand the local elections in September. With the change of mayors and the composition of local councils, public policies and the vision on how to substantiate and size the revenue and expenditure budgets are changing.

Numerous mistakes were made in the administration of public funds, during the state of emergency and alert, a period full of uncertainties: unjustified increase in expenditures, quality of economic and financial management, accuracy and reality of data reflected in financial statements, but also mistakes related to non-compliant purchases to control COVID-19 infection.

In the elaboration of the budget, the territorial administrative units must start from some realistic premises, without oversizing the revenue chapters. The investment area must be prioritized. There must also be a fair, transparent, complete communication from the responsible factors regarding the sources of budget formation and the expenditures made from the budget.

CONCLUSIONS

Despite the progress that has been made in recent years, in Romania it is still not possible to speak of a *real local autonomy*. Local budgets depend very much on the resources they receive from the central level, the proportion of the latter exceeding 50% in many cases. Very few local communities are able to make enough of their *own income*. At the same time, balancing local budgets is a necessity. Currently, a large part of the Romanian local communities have a pronounced rurality character, which does not allow them to generate enough income.

In addition, we must not forget that principles such as solidarity and the elimination of existing imbalances between areas or localities are principles adopted by the European Union and that we should assume. The way in which the balancing is achieved, however, provokes heated discussions every year, until now not finding an optimal formula in this respect. In fact, *the criteria* are also changing. Most suspicions are related to the distribution of these amounts to the counties in the conditions in which there are no clear legal provisions to regulate it, there are *influences of a political and economic nature*.

A solution agreed with both representatives of the communities of developed localities and those with insufficient incomes was for *a higher percentage of income tax to remain locally*, in this case the number of localities that would need sums. for balancing obviously decreasing. *Increasing revenues locally* in this way would be a solution in the case of decentralization. Although considered in itself a positive thing and in full agreement with the democratic process, the implementation of decentralization raised problems, the most important being the lack of necessary financial resources as well as the lack of previous training. These issues lead to a single conclusion and the lack of a clear and common knowledge strategy on decentralization.

There is not yet a national vision initiated by the central authorities in consultation with the local ones, but there are no local development strategies in accordance with the specific issues reported. Insufficient funds are both a cause and a reason for developing appropriate local public policies. In the spirit of this idea, local authorities in cooperation with national ones and including on their support, should consider *a multiannual budget projection*. Precisely for this reason, it becomes imperative to acquaint the members of the local councils

with *local management practices and techniques* as well as with the particularities of elaborating the local public policies. Even if the state still provides important resources, they are mostly for special purposes, which does not allow local communities to have freedom in managing funds. In this case, *increasing the income tax rate is a solution in the sense of a wider autonomy* that allows local authorities to spend according to their own needs. At the same time, the responsibility for ensuring sufficient local revenues does not have to lie largely with the central authorities.

Local authorities should be primarily concerned with finding additional revenue solutions locally and only then with raising funds at the central level.

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