

**MINISTRY OF EDUCATION AND RESEARCH  
“1 DECEMBER 1918” UNIVERSITY OF ALBA IULIA  
FACULTY OF ECONOMICS  
DOCTORIAL SCHOOL OF ACCOUNTING**



# **ABSTRACT OF THE DOCTORAL THESIS**

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**BUDGET AND ACCOUNTING OF SPECIFIC  
ACTIVITIES OF THE DEPARTMENT FOR  
EMERGENCY SITUATIONS IN THE CONTEXT OF  
IMPLEMENTING PERFORMANCE INDICATORS**

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## ***TABLE OF CONTENTS***

### ***ABSTRACT OF THE DOCTORAL THESIS***

<b>Abstract .....</b>	<b>3</b>
<b>Table of Contents – Doctoral Thesis.....</b>	<b>4</b>
<b>Introduction .....</b>	<b>6</b>
<b>Final Conclusions, Contributions, Limits and Perspectives.....</b>	<b>11</b>
<b>Bibliography .....</b>	<b>17</b>

## Abstract

The doctoral thesis *"Budget and accounting of specific activities of the Department for Emergency Situations in the context of implementing performance indicators"* is based on the hypothesis that **the use of accounting information can contribute to increasing the performance of specific activities of the Department for Emergency Situations (DES).**

Starting from this hypothesis, the central objective of the thesis is **to determine the correlations between accounting information and performance indicators of the DES, as well as to identify ways to increase performance by capitalizing on accounting information.**

The purpose of the research is to present the notions related to the budget and accounting of specific activities of the DES and to determine the correlations between accounting information and performance indicators, as well as ways to increase performance by capitalizing on accounting information. Our study is based on bibliographical research, legislative research, complemented by case studies and econometric modeling, through which we aimed to answer the following research questions: *"What is the role of the Department for Emergency Situations?"*, *"What are the accounting policies applicable in the DES, the funding sources and the performance indicators for the budget program - Civil Protection and Community Support?"*, *"What are the trends in the area of research in the field of correlation between accounting information and performance in the public sector?"* and *"What are the correlations between accounting information and the performance indicators of the DES and what are the ways to increase performance by capitalizing on accounting information?"*.

The Department for Emergency Situations is the structure within the Ministry of Internal Affairs responsible for implementing the strategic objective *"Increasing the capacity of the Ministry of Internal Affairs to manage major events"*, through the budget program 885 *"Civil Protection and Community Support"*. A very important factor in the development and modernization of the field of emergency situations in Romania was the absorption of non-reimbursable external funds, made available by the European Union (EU). Within the EU, Romania occupies the first position in the indicator relating to the share of expenditures on *"civil protection and fire protection"* in total public expenditures, this fact revealing the importance that the Romanian state gives to the DES.

## TABLE OF CONTENTS – DOCTORAL THESIS

<b>Abbreviations.....</b>	
<b>List of Tables, Figures, and Appendices.....</b>	
<b>Introduction.....</b>	
I. Overview of the Research.....	
II. Motivation for Choosing the Research Topic.....	
III. Structure and Objectives of the Research.....	
IV. Scientific Research Methodology.....	
<b>1. The Department for Emergency Situations – A Complex Component of the Ministry of Internal Affairs.....</b>	
1.1. Romania – An Important Member State of NATO and the European Union.....	
1.1.1. The Strategic Importance of Romania’s NATO Membership.....	
1.1.2. The Importance of Being an EU Member State.....	
1.1.3. The EU Civil Protection Mechanism.....	
1.2. The National Defense, Public Order, and Security System in Romania.....	
1.3. Responsibilities and Organization of the Ministry of Internal Affairs and the Department for Emergency Situations.....	
<b>2. Budget, Financing, and Performance Indicators Related to the Specific Activities of the Department for Emergency Situations.....</b>	
2.1. The State Budget – The Main Financing Instrument.....	
2.2. The European Union Budget.....	
2.3. Budget and Budgetary Programs of the Ministry of Internal Affairs.....	
2.4. Specific DES Activities – Civil Protection and Community Support. Performance Indicators.....	
<b>3. Financial Reporting Within the Department for Emergency Situations.....</b>	
3.1. Accounting Policies and Financial Control Within the DES.....	
3.2. Financial Reports Prepared by the DES’ Financial Structures.....	
3.3. Functionality of the Ministry of Finance’s National Reporting System “Forexebug”.....	

3.4. DES Units – Pilot Institutions for the Application of the New Legal Framework for Commitment, Liquidation, Ordering, and Payment of Budgetary Expenditures.....	
<b>4. Bibliometric Analysis of Specialized Studies on the Correlation Between Accounting Information and Performance in the Public Sector.....</b>	
4.1. Bibliometric Analysis Using Web of Science and VOSviewer .....	
4.2. Analysis of Studies on Public Sector Performance and the Correlation Between Accounting Information and Performance.....	
<b>5. Determining Correlations Between Accounting Information and Performance Indicators Related to DSU-Specific Activities. Ways to Improve Performance Through the Use of Accounting Information.....</b>	
5.1. Analysis of the Budget Allocated to Firefighter Units in Romania in the European Context.....	
5.2. Analysis of the Balance Sheet, Patrimonial Result Account, and Budget Execution Account Related to Budgetary Program 885.....	
5.3. Analysis of Annual Performance Reports, Annexes to the Annual Financial Statements, Related to the DSU’s Budgetary Program.....	
5.4. Determination of Correlations Between Accounting Information and Performance Indicators Through Econometric Modeling. Ways to Improve Performance Through the Use of Accounting Information.....	
5.4.1. Determining the Impact of Projects Funded by Non-reimbursable External Funds (Title 58) on the Acquisition of Technical Means for All Types of Risks.....	
5.4.2. Determining the Impact of Restoring Assets to Operating Condition on the Number of People Rescued in Emergency Situations.....	
5.4.3. Determining the Impact of Restoring Assets to Operating Condition on the Number of Interventions.....	
5.4.4. Proposals for Improving the Performance of DSU-Specific Activities Through the Use of Accounting Information.....	
<b>Final Conclusions, Contributions, Limitations, and Perspectives.....</b>	
<b>Bibliography.....</b>	
<b>Appendices.....</b>	

# INTRODUCTION

## **I. Overview of the Research**

The Department for Emergency Situations (DES) is the structure within the Ministry of Internal Affairs responsible for implementing the strategic objective “Increasing the MIA’s capacity to manage major events” through budget program 885 “Civil Protection and Community Support.” Considering Romania is a member of the North Atlantic Treaty Organization (NATO), the DES is also responsible for two resilience pillars established by the Alliance, namely “The capacity to manage uncontrolled population movements” and “The capacity to manage mass casualties.”

Additionally, Romania is part of the European Union Civil Protection Mechanism (EUCPM), with external support actions being carried out by units coordinated by the DES. A key factor in the development and modernization of the emergency management sector in Romania has been the absorption of non-reimbursable external funds provided by the European Union. Within the EU, Romania ranks first in terms of the share of expenditures on “civil protection and fire protection” from total public expenditures, highlighting the importance the Romanian state attributes to the DES.

By processing accounting data from DES entities, aggregated in financial statements, we aim to determine, through econometric modeling, the correlations between accounting information and performance indicators related to DES-specific activities.

## **II. Motivation for Choosing the Research Topic**

The primary motivation for choosing this topic is its relevance, as starting in 2018, performance indicators for DES’ activities were approved through the annual State Budget Laws—a novelty in public policy. The importance of this topic lies in the fact that identifying options to improve performance in emergency management can lead to saving lives, which we consider to be DES’ core responsibility.

An analysis of the current state of knowledge reveals several studies on public sector performance and its correlation with accounting information, but there are no in-depth studies focusing specifically on the emergency management domain. Our research offers a new perspective in this area. Through this study, we aim to present decision-makers with ways to improve civil protection and community support by leveraging accounting information.

It is also worth emphasizing that the data used to identify performance improvement options in the emergency management domain were extracted from financial statements prepared by professional accountants. Accounting reflects a true and fair view of reality and, in our opinion, constitutes a comprehensive source of information supporting strategic decision-making by Romanian state authorities.

### **III. Structure and Objectives of the Research**

The following chapters develop the course of the doctoral research, from presenting theoretical concepts to hypothesis testing in the case study, interpretation of results, and outlining proposals.

The doctoral thesis, entitled “*Budget and Accounting of Specific Activities of the Department for Emergency Situations in the Context of Implementing Performance Indicators*”, is based on the hypothesis that leveraging accounting information can contribute to increasing the performance of DES-specific activities.

Starting from this hypothesis, the central objective of the thesis is to determine the correlations between accounting information and DES performance indicators, and to identify ways to enhance performance through the use of accounting information. To achieve this central objective, we aim to:

- Analyze the responsibilities and organizational structure of the Department for Emergency Situations, as a key entity within the Ministry of Internal Affairs, in the context of Romania’s NATO and EU obligations (Chapter 1);
- Analyze the budget program managed by DES, funding sources, associated performance indicators, and the accounting policies applied within the institution (Chapters 2 and 3);
- Identify research trends related to the correlation between accounting information and public sector performance, through bibliometric analysis (Chapter 4);
- Determine, via econometric modeling, the correlations between accounting information and DES performance indicators, and present ways to enhance performance in emergency management through accounting information (Chapter 5).

To achieve these goals, the research is structured into five chapters:

In Chapter 1 – “*The Department for Emergency Situations – a Complex Component of the Ministry of Internal Affairs*”, we analyzed Romania’s NATO accession, the financial benefits and implications of NATO membership, and the advantages derived from EU



membership, especially in centralized crisis management and non-reimbursable European funding. We also analyzed the EU Civil Protection Mechanism, which helps improve Romania's external image through DES involvement. Furthermore, we outlined Romania's defense, public order, and national security system, describing the institutions and their complex responsibilities. We also highlighted the roles of the Ministry of Internal Affairs and the DSU in crisis management in Romania.

In Chapter 2 – *“Budget, Financing, and Performance Indicators Related to the Specific Activities of the Department of Emergency Situation”*, we analyzed Romania's national public budget, identified general coordinates regarding the MIA's budget, the State Budget, and the EU Budget, and described MIA's budget programs. Additionally, we highlighted DES-specific activities—civil protection and community support—and presented related performance indicators.

In Chapter 3 – *“Financial Reporting Within the Department for Emergency Situations”*, we analyzed the accounting policies applied within the MIA and implicitly within the DES, described how financial control is exercised, and outlined general aspects regarding accounting operations and the operation of the “Forexebug” National Reporting System managed by the Ministry of Finance.

In Chapter 4 – *“Bibliometric Analysis of Specialized Studies on the Correlation Between Accounting Information and Performance in the Public Sector”*, we performed a bibliometric analysis of studies published on the topic using Web of Science and VOSviewer.

In Chapter 5 – *“Determining Correlations Between Accounting Information and Performance Indicators Related to DES-Specific Activities. Ways to Improve Performance Through the use of Accounting Information”*, we assessed the European context of resource allocation for civil and fire protection, analyzed the balance sheet and patrimonial result account as of 31.12.2023, and examined DES' budget execution for the 2018–2023 period. We also evaluated DES' performance indicator fulfillment during the same period and used econometric modeling to determine how accounting information correlates with performance indicators. Furthermore, we presented options to enhance performance through the use of accounting data.

#### **IV. Scientific Research Methodology**

The aim of the research is to present concepts related to the budgeting and accounting of DES-specific activities, to determine the correlation between accounting information and

performance indicators, and to identify ways of improving performance through the use of accounting information.

Our study is based on bibliographic and legislative research, complemented by case studies and econometric analyses, addressing the following research questions:

*Q1. What is the role of the Department for Emergency Situations?*

*Q2. What are the applicable accounting policies in the DES, the sources of funding, and the performance indicators for the “Civil Protection and Community Support” budget program?*

*Q3. What are the current research trends on the correlation between accounting information and performance in the public sector?*

*Q4. What are the correlations between accounting information and DES-specific performance indicators, and what are the ways to improve performance through accounting data?*

The research methodology is a combination of qualitative and quantitative methods. The qualitative approach involves studying theoretical concepts and legislative regulations related to the research area. The primary method used in the qualitative research was the review of specialized literature and applicable legislation in public accounting and finance. Regarding quantitative research, bibliometric analysis, surveys, statistical index analysis, and econometric modeling were used.

Documentation and content analysis were the most frequently used research methods, mainly through consultation of academic literature and the legal framework when necessary. Familiarity with the study area is an essential step in preparing any doctoral thesis. These methods allowed for a detailed evaluation of previous studies, followed by defining and understanding fundamental concepts to shape the conceptual framework of the paper. To collect necessary information, we analyzed articles published in the Web of Science international database, as well as using the Google Scholar search engine.

Through bibliometric analysis, we identified trends in the research area related to the correlation between accounting information and public sector performance. We also mapped the works by country of origin of the authors, publication timelines, co-citation among researchers, and keyword connections. Additionally, we conducted an analysis of relevant academic works. For the bibliometric analysis, the Web of Science database and the VOSviewer software were used.

The survey reflected the opinions of one hundred active military personnel (firefighters and paramedics) regarding the top five performance indicators used to evaluate DSU-

specific activities. The platform “freeonlinesurveys.com” was used to formulate the question, distribute the questionnaire, and collect responses.

Econometric modeling was performed by processing data extracted from financial statements using SPSS software, aiming to identify correlations between accounting data and DSU performance indicators.

## FINAL CONCLUSIONS, CONTRIBUTIONS, LIMITATIONS AND PERSPECTIVES

### *Final Conclusions*

In the current context, in which Romania recorded at the end of 2024 the highest deficit within the European Union, performance in the public sector has become a key objective for the Romanian state. Leveraging accounting information to adopt measures that lead to improved performance and efficient management of public funds represents an essential task for credit officers in the emergency services field, as firefighters, according to opinion polls, enjoy the highest level of public trust.

The doctoral thesis “Budget and Accounting of Specific Activities of the Department for Emergency Situations in the Context of Implementing Performance Indicators” is based on the hypothesis that leveraging accounting information can contribute to increasing the performance of activities specific to the Department for Emergency Situations (DES).

Based on this hypothesis, the central objective of the thesis was to determine the correlations between accounting information and DES performance indicators, as well as to identify ways to enhance performance through the use of accounting data. To achieve this central objective, four targets were proposed and met:

First Target: Referring to the analysis of the responsibilities and organizational structure of the DES as a key entity within the Ministry of Internal Affairs, in the context of Romania’s NATO and EU commitments. This was addressed in Chapter 1. The responsibilities of the DES—an essential and strategically important component of the Romanian state—were analyzed. It was highlighted that the DES is also responsible for two NATO resilience benchmarks: mass casualty management and management of uncontrolled population movements. Additionally, the DES acts as the institution through which Romania intervenes in other countries via EUCPM, enhancing the country’s external image. Within the Ministry of Internal Affairs, DES is tasked with fulfilling the strategic objective “Enhancing MIA's capacity to manage major events”, implemented via Budget Program 885 – “Civil Protection and Community Support”. It was also demonstrated that IGSU is the only institution financed for DES-specific activities.

Second Target: Covered in Chapters 2 and 3, this involved analyzing the budget program managed by the DES, funding sources, associated performance indicators, and the accounting policies applied. The specific activities of DES (“Civil Protection and Community Support”) were analyzed. DES manages the entirety of Budget Program 885, exclusively through IGSU. While the state budget is the main financing tool, modernization

of the institution can be significantly supported through external funds from NextGenerationEU and the EU Recovery and Resilience Mechanism. Performance indicators were developed to enable coherent evaluations of public spending. Their fulfillment is analyzed annually in performance reports attached to financial statements. Key performance indicators include: number of interventions, number of people rescued, and number of technical assets acquired per risk type. DES' specific accounting policies are governed by Order MAI no. 126/2016. Preventive financial control, internal/managerial control, DES unit audits, and designation as pilot entities for new ALOP principles were also analyzed. The thesis demonstrated that DES financial reports are complex and provide essential decision-making data for credit officers and the DES head. Accounting data in the budget execution report reflects the usage of funds and helps identify solutions to improve DES activity performance.

Third Target: Addressed in Chapter 4 through a bibliometric analysis of research trends on the correlation between accounting information and public sector performance. Most studies in this field were published in the last decade, primarily by EU authors, indicating that this is a current and modern research topic. Data processed from Web of Science via VOSviewer revealed six keyword clusters: management, accrual accounting, impact, digitization, accounting, performance, public sector, government, reforms, and accounting information. A total of 747 studies on the subject were identified, 387 of which were included in the bibliometric analysis following PRISMA protocol. Studies indicated that performance is correlated with accounting, accrual accounting, and the accounting information system.

Fourth Target: Covered in Chapter 5, this involved determining, through econometric modeling, the correlations between accounting information and DES performance indicators and proposing performance-enhancing measures. A European context analysis showed Romania allocates the highest share of public expenditure to civil and fire protection, underlining the state's commitment to DES. Aggregated financial data at IGSU level revealed that intervention equipment constitutes the largest share of DSU/IGSU assets—exceeding land and building values—given the importance of the performance indicator “number of technical assets acquired for all risk types.” A significant portion of the budget (2018–2023) was allocated to externally funded projects and non-financial assets (EUR 865 million), highlighting Romania's modernization efforts supported by EU instruments.

Chapter 5 also included a survey among ISU Sibiu firefighters to identify the top five performance indicators from their perspective: number of interventions, number of technical assets acquired for all risk types, number of preventive inspections, number of people rescued in emergencies, and average response time. Additionally, an analysis of the annual performance reports attached to financial statements provided insight into how well DSU units achieved their performance targets.

Through econometric modeling, the thesis established correlations between accounting data and DES-specific performance indicators and identified five ways to enhance performance via accounting information, thereby fulfilling the central objective and confirming the thesis hypothesis: “Leveraging accounting information can contribute to enhancing the performance of activities specific to the Department for Emergency Situations.”

### ***Own Contributions***

We believe that the doctoral thesis can contribute to the development of the horizon of knowledge regarding performance in the public sector, given the innovative nature of the topic, because the link between accounting information and performance has not been researched for the field of emergency situations in Romania. The thesis presented information regarding a novelty element of public finances in Romania, namely the performance indicators presented directly in the budgets of the main credit authorizing officers, within the budget programs. Studying the link between accounting information and performance, with regard to the budget program under the responsibility of the DES, represents a novelty in the area of scientific research.

Through econometric modeling, we identified the correlations between accounting information and the results obtained, thus resulting in the impact that the structure and evolution of the budget have on the achievement of performance indicators. In this regard, we processed the information extracted from the financial statements using the SPSS software, developed by IBM. Specifically, several hypotheses were tested, using as variables on the one hand the accounting information from the budget execution account (payments recorded in the accounting at the title and article level) aggregated at the level of the budget program 885, a program under the responsibility of the Department for Emergency Situations, and on the other hand the information regarding the fulfillment of performance indicators (achievements at the indicator level). The variables extracted from the budget

execution account were considered as cause (independent) of the effect (dependent variable) type – the achieved performance indicators.

Considering the correlations between accounting information and performance indicators, determined through econometric modeling, correlations between the variables “Title 58 Funds” ↔ “Technical means”, “Current repairs” ↔ “Number of people saved” and “Current repairs” ↔ “Interventions”, the use of accounting information in order to increase the performance of specific DSU activities consists of optimizing the allocation of resources, identifying policies for motivating and training staff and implementing a new performance indicator. In this regard, we propose five options for increasing DES performance, as follows:

1) Granting an increase for exceptional works (art. 15, Annex VI of Framework Law no. 153/2017) to personnel implementing externally funded projects, during their implementation, because the effort of the staff involved increases DES performance;

2) Organizing or paying for courses for IGSU staff on accessing and implementing projects financed from non-reimbursable and reimbursable external funds.

3) Allocation of a budget to Title 20 (implicitly to budget article 20.02) for budget program 885 - budget subchapter 61.05, which corresponds to the needs of the operational fire departments and which is at least at the level calculated as follows: Budget credits of the previous year  $\times$  Inflation rate (for example, in the budget of program 885 for 2025, 159.41 million lei were allocated to budget chapter 61 - Title 20, given that the budget execution related to this title in 2024 was 230.12 million lei). The budget execution of the previous year reflects the actual minimum need for funds to carry out the current activity at an acceptable level. The inflation rate influences the cost of purchasing goods and services, so maintaining the budget at the nominal level of the previous year would mean a decrease in intervention capacity, indexing the budget to the inflation rate being necessary to maintain at least the same level of operational capacity;

4) Establishing a “reserve fund” at the level of the secondary authorizing officer of credits IGSU (in the budget intended for the secondary authorizing officer’s own activity – Military Unit 0276) for budget article 20.02 of 25% of the value of the budget credits approved at the level of the previous year, through credit transfers and redistributions of amounts from the other articles, in order to promptly supplement the budgets of the subordinate tertiary authorizing officers of credits, at their request (given the negative implications of the unavailability of assets, due to the lack of CA and CB at budget article

20.02, on the number of people saved and on the number of interventions performed, we consider it necessary to create a reserve fund at the level of IGSU for current repairs). Currently, there is no legal regulation that provides for the obligation to establish a reserve fund at the level of the secondary authorizing officer of credits;

5) Implementation of a new performance indicator, called Intervention Technical Outage Time, which would establish a maximum term of 120 hours for restoring the intervention technique to operating condition, from the moment of unavailability. This indicator will measure the duration, expressed in hours, between the moment of removing a special vehicle from the intervention and the moment of its restoration to operating condition, with the objective of not exceeding a maximum interval of 120 hours. In order to monitor this performance indicator, we propose reporting, with a daily frequency, to the National Operational Center within IGSU of the situation regarding the unavailable technique, indicating the number of hours of unavailability for each intervention special vehicle. At the end of the financial year, the DES, through the National Operational Center within IGSU, will have the necessary information to draw up the situation regarding the fulfillment of this new performance indicator, by centralizing the information reported by the subordinate military units. We believe that the implementation of the performance indicator Technical intervention downtime is appropriate for informing the management of the Ministry of Internal Affairs regarding the operational capacity of the DES units, in order to make strategic decisions that will lead to increased performance in the field of emergency management.

### ***Research Limitations***

The performance indicators were implemented only starting with 2018, this fact representing a limitation of the research, the period subject to analysis being somewhat restricted. Given the small number of values (6 years) used for the regression analysis, testing the specific regression hypotheses (linearity of the regression model, normality of the residual variable, homoskedasticity and lack of autocorrelation of the residual variable, exogeneity of the independent variable) could not be performed.

Also, a limitation of the research in terms of bibliometric analysis is the fact that exclusively the Web of Science database was included in the analysis.



### ***Research Perspectives***

Regarding research perspectives, the doctoral thesis represents a starting point regarding the link between accounting information and the performance indicators proposed in the State Budgets of each year.

In the doctoral thesis, the ways of increasing the entity's performance by capitalizing on accounting information were identified only for the budgetary program under the responsibility of the DSU "885 - Civil Protection and Community Support". We consider it appropriate to establish correlations between accounting information and performance for all budgetary programs carried out in Romania, through econometric modeling, according to the pattern presented in the doctoral thesis, in order to identify options for increasing the performance of public institutions, by capitalizing on accounting information.

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176. Ordinul ministrului finanțelor publice nr. 1792 din 24 decembrie 2002 pentru aprobarea Normelor metodologice privind angajarea, lichidarea, ordonanțarea și plata cheltuielilor instituțiilor publice, precum și organizarea, evidența și raportarea angajamentelor bugetare și legale, publicat în Monitorul Oficial nr. 37 din 23 ianuarie 2003
177. Ordinul ministrului finanțelor publice nr. 1917 din 12 decembrie 2005 pentru aprobarea Normelor metodologice privind organizarea și conducerea contabilității instituțiilor publice, Planul de conturi pentru instituțiile publice și instrucțiunile de aplicare a acestuia, publicat în Monitorul Oficial nr. 1186 din 29 decembrie 2005
178. Ordinul ministrului finanțelor publice nr. 1954 din 16 decembrie 2005 pentru aprobarea Clasificației indicatorilor privind finanțele publice, publicat în Monitorul Oficial nr. 1.176 din 27 decembrie 2005
179. Ordinul ministrului finanțelor publice nr. 2634 din 5 noiembrie 2015 privind documentele financiar-contabile, publicat în Monitorul Oficial nr. 910 din 9 decembrie 2015
180. Ordinul ministrului finanțelor publice nr. 2861 din 9 octombrie 2009 pentru aprobarea Normelor privind organizarea și efectuarea inventarierii elementelor de natura activelor, datoriilor și capitalurilor proprii, publicat în Monitorul Oficial nr. 704 din 20 octombrie 2009
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182. Ordinul ministrului finanțelor publice nr. 923 din 11 iulie 2014 pentru aprobarea Normelor metodologice generale referitoare la exercitarea controlului financiar preventiv și a Codului specific de norme profesionale pentru persoanele care desfășoară activitatea de control financiar preventiv propriu, republicat, publicat în Monitorul Oficial nr. 28 din 15 ianuarie 2016
183. Ordinul Secretariatului General al Guvernului nr. 600 din 20 aprilie 2018 privind aprobarea Codului controlului intern managerial al entităților publice, publicat în Monitorul Oficial nr. 387 din 7 mai 2018
184. Ordonanța de Urgență a Guvernului nr. 156 din 30 decembrie 2024 privind unele măsuri fiscal-bugetare în domeniul cheltuielilor publice pentru fundamentarea bugetului general consolidat pe anul 2025, pentru modificarea și completarea unor acte normative, precum și pentru prorogarea unor termene, publicată în Monitorul Oficial nr. 1334 din 31 decembrie 2024
185. Ordonanța de Urgență a Guvernului nr. 26 din 21 martie 2024 privind stabilirea unor drepturi specifice personalului Ministerului Apărării Naționale și a unor cheltuieli determinate de pregătirea și executarea unor misiuni în afara teritoriului național, în vederea realizării și menținerii capacității aferente achiziției sistemelor de aeronave fără echipaj uman la bord Bayraktar TB2 și a altor programe de înzestrare, pentru modificarea și completarea unor acte normative în domeniul apărării, ordinii publice și securității naționale, precum și pentru adoptarea unor măsuri privind retenția și atragerea personalului în aceste domenii, publicată în Monitorul Oficial nr. 254 din 25 martie 2024
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