PUBLIC FINANCE AND ACCOUNTANCY

issued by MINISTRY OF PUBLIC FINANCE

ISSN 1582-9774

Chief editor:

Andreea Gabriela Chendi

Editorial staff:

Tanţi Anghel Monica Bizon Marioara Diaconescu Camelia Dobîndă Doru Petru Dudaş Ion Ghizdeanu Alexandra Lazăr Gheorghiţa Toma

Issue's Manager:Sebastian lordache

Editor:

16 Libertății Bd., 5 Bucharest 050741

Editorial office:

2-4 Cristian Popişteanu St., 1 Bucharest, 4th floor, 010024 **Phone:** 021 313 35 60 **Phone/Fax:** 021 313 35 53

E-mail: revista.finante@mfinante.gov.ro www.mfinante.gov.ro

CIF 4221306
Account no.:
RO94TREZ70020E330800XXXX
Activity of Treasury
and Public Accountancy
of Bucharest

Printed by: Vertical Graphic, Alba Iulia

SUMMARY OCTOBER 2017

Marilena Gughea, Irina Diana Iordache
Luminiţa lancu-Tomşa
Sebastian Iordache
Arina Dragodan
Ionela Popa
Partenie Dumbravă, Ioan Alin Nistor, Grigore Lupulescu 35 Budgeting the revenue and expenditure – between formalism and reality
Constanța Albu
Dumitru Oprean
Taxpayer page

LEGISLATIVE SUPPLEMENT

The authors are fully responsible for both scientifical and legal points of view, for the content of the articles signed and published in this magazine.