

RESEARCH ON THE FINANCIAL TRANSPARENCY INTO THE HEALTH PUBLIC SYSTEM IN ROMANIA. CASE OF HOSPITALS SUBORDINATED TO THE HEALTH MINISTRY

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ABSTRACT: The complexity of the public hospital activity, generated by the high resource consumption, high number of actors involved into the medical act, technological innovation, heterogenous healthcare services offered, typology of hospitals, diversity of financing sources and suppliers of financial resources as potential patients, demands a high degree of financial transparency. In this context, by the qualitative research performed, we identify the degree of financial transparency at the level of public hospitals subordinated to the Health Ministry from Romania. This study takes into consideration a synthesis of the ideas published on this theme into the professional literature, as well as of the regulations issued by the national and international accounting regulators, by accounting entities. The results of the research pointed out that the financial transparency promoted by hospitals through the agency of official web sites is low. For most of hospitals the financial transparency is limited to the publication of revenue and expenditure budget. Only three hospitals display the completed financial statements and a reduced number of hospitals limits financial transparency at the individual level of the budgetary execution account, ballance sheet and patrimony outcome account. Also, we observe that in geographical terms, there are no significant differences regarding the hospital financial transparency. In respect of the temporal view, the published financial information is heterogenous both at individual level and global level, fact diminishing the comparison in time and space. The difficulty of investigating financial transparency of hospitals is increased by the difficulty of identifying the official sites of hospitals when lacking a database at the level of Health Ministry.

Keywords: transparency, financial information, public hospital, stakeholders, Romania

JEL Codes: M41, I100, H83

Introduction

In the context of a tourmented economic environment, with negative impact upon the population's incomes, of the financial resources assigned to hospitals, but also the hospital service quality, there is increased the disbelief of the public as a supplier of financial resources and a beneficiary of services, as well as of other stakeholders regarding liquidity, solvability of the entity and sustainability of delivering the hospital services. In this respect, the performed studies introduced and validated an innovative approach of performance into the public hospitals from Romania, respectively performance by coercion according to which, the diminution of financial

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resources assigned to hospitals affected their sustainability given the fact that the extra budgetary revenues that have complementary financing role and survival assurance role were either absent or deficient (Ștefănescu et al, 2013). From this view, the performed study has as objective identifying the degree of financial transparency within the public hospitals subordinated to the Health Ministry. The choice of this type of hospitals is argued by the subordination relationship, the integration of all financing manners and the destination of the financing assigned from the state budget through the agency of the Health ministry, which should generate a plus of financial transparency. The destinations of financing received by these hospitals through the agency of the Health Ministry are the following: implementation of national programmes of public health; procurement of medical equipment and other facilities independent from the capital expenses, according to regulations; investment related to the construction of new hospitals, including for the completion of those being executed; expertise, transformation and entrenchment of the buildings seriously damaged by earthquakes and other force majeure cases; modernization, transformation and extension of the existing constructions, as well as execution of heavy repairs; activities specific to ministries and institutions with personal sanitary network, approved by Government decision; teaching and fundamental research activities; financing of activities within sports medicine, forensic medicine, family planning, TBC, HIV/AIDS programmes, personnel rights for residents; assurance of expenses for the Receiving Emergency Units and Departments of Receiving Emergencies (Law no. 95/ 2006 with further modifications and completions).

Research methodology

The research is two-dimensional, respectively interpretative and qualitative. Using an interpretative type research, the paper presents from general to particular, the conceptual approaches regarding the financial transparency in the public sector. In this regard, we took into consideration the ideas published in the literature, but also the investigation and interpretation of regulations in this field, developed by national and international regulators. This undertaking was completed by the qualitative research on the grounds of which there were investigated the official sites of the public hospitals subordinated to the Health Ministry from Romania to identify the extent to which these entities publish financial information related to the financial reporting.

Concept approaches on the financial transparency into the public sector

In general terms, transparency is a manner of action or a principle of certain leaders to publicly make their entire activity known permanently (<http://dexonline.ro/>).

In another view, transparency is defined as an open informational flow (Piotrowski, 2007). Reported to the public speech for good governance, Ball (2009) asserts that transparency prevails over morality. Transparency is correlated with the moral values due to the fact that it allows the citizens to make sure of the quality of public services and it stimulates the state to satisfy the citizens (Holzner and Holzner, 2006).

From financial point of view, the results of the research undertaken by KPMG (2007) at the level of various entities (ministries, local collectivity, banks, etc) showed different connotations of the phrase financial transparency. Thus, 24% of the respondents consider financial transparency an instrument of external communication, and 33% of them associate it with the financial statements. For 15% of the respondents financial transparency indicates the facility to read documents whereas, 13% associates transparency with the access to internal information. Starting with the indicators of financial transparency, respectively accessibility, completeness, legibility and regularity of financial information, the results of the research emphasized that the highest importance is assigned to them by the public sector entities.

Carrin et al (2006) approaches transparency in terms of health insurance typology. In this respect, the authors appraise the compulsory health insurance system is characterized by a high degree of financial transparency due to the fact that contributors pay directly and benefit of preset medical services. In another view, Ayoubi(2009) considers that the improvement of transparency in terms of medical care services and the related costs at the level of health care in Switzerland have been made by introducing the diagnosis group system (SwissDRG, 2012). Doumbouya (2008) asserts that improving transparency at the level of hospital management, constant financing and sustaining the development by the state and involved partners, could assure the constant and efficient functioning of hospitals. Having as premise the operational objectives for a new governing within health care, Sout (2010) militates for consolidation of transparency as the attribute of health democracy consolidation.

From another view, the consolidation of financial transparency is achieved by the management control (Langilier, 2003). The reasons for that are dual: the management control is often the interface of a good financial communication, respectively a global system of internal information at the level of local collectivities which allow centralization, summarizing, exploitation of a data assembly.

Promotion, consolidation and improvement of financial transparency, of financial reporting quality and responsibility into the public system represent a permanent objective of the international entities of accounting regulation. Thus, the International Public Sector Accounting Standards Board (IPSASB) by issuing the International Public Sector Accounting Standards (IPSAS) contributes to the delivery of more relevant information for financial management and decisional process within the public sector, in the context of heterogeneousness of political, cultural, administrative and jurisdictional systems. In this respect, IPSASB encourages governments to harmonize the national regulations with the International Public Sector Accounting Standards (IPSAS). Thus, IPSASB help the receivers of public services and suppliers of financial resources by tracing the coordinates of financial reporting in general terms. According to IPSAS 1 *Presentation of financial Statements*, the objectives of general financial statements consist in offering information on the financial situation, financial performance and treasury flows of an entity, useful for a wide scale of users in adopting and assessing decisions concerning the assignment of resources. The achievement of these objectives is grounded upon the complete general financial statements including the following components: a statement of the financial situation; a statement of the financial performance; a statement of the modifications within the structure of assets / capitals; a statement of the treasury flows; a comparison of the budgetary values and the real ones, either as an additional individual financial situation, or as a column of the budget into the financial statements, in case the entity publicly discloses its budget; and the notes comprising a summary of the significant accounting policies and other explaining notes.

In Romania the issue of financial reporting within the public sector is regulated by Order of the Public Finance Minister no. 1917/2005 for the approval of Methodological regulations regarding the accounting organization and management of public entities, accounts planning for the public institutions and the instructions to apply it. The modifications brought to this regulation by Order of the Public Finance Minister no. 2021/2013 considered the achievement of the objective of drawing up and reporting the analytical assessment balance sheet by all public entities to the Public Finance Ministry. In this respect, the modifications were limited only to the technical aspects related to accounting, regarding the structure and functioning of accounts, promotion of cash accounting at the level of the account plan, being ignored the aspects regarding financial reporting. Therefore, the the coordinates concerning the financial reporting remain valid, being traced by the OMFP 1917/2005 and the methodological regulations on the quarterly and annually drawing up and submission of the financial statements of public institutions, periodically published by the Public

Finance Ministry. In this respect, the traced coordinates are two-dimensional. The first dimension is circumscribed to the components of the quarterly and annually financial statements, respectively, the ballance sheet, the account of patrimony outcome, the treasury flow situation, the situation of modifications within the structure of assets / debts, the annexes to the financial statements, the budgetary execution account. In this view, the financial statement is the official document of presenting the patrimony situation belonging into the state administration and the territorial-administrative units and of the execution of revenue and expenditure budget and they have as declared objective to display an accurate image of assets, debts, financial statement (net assets / net patrimony / own capital), as well as the financial performance and the patrimony outcome. The second dimension takes into account the transparency of financial reporting which is partial, compulsory and limited at the level of public sector entities, as it follows: the public institutions have to submit to the state treasury units where they have open account, the statement of the treasury flows to obtain visa regarding the accuracy of cash payments, balances of cash in bank, if the case, in order to comply with the data into the public institution accounting with those of the state treasury units accounting; the public institutions whose managers act as second or third credit managers, submit a copy of the quarterly and annually financial statements to the first credit manager, at the deadlines set by the latter one; the representatives of the public authorities, ministries and other entities of the the central public administration and autonomous institutions have the obligation to submit the centralized financial statements to the Public Finance Ministry; the first credit managers of local budgets have the obligation to submit the financial statements to the General Directorates of county public finance and of Bucharest municipe; the public authorities, ministries the other entities of central and local public administration whose managers act as first credit managers, have the obligation to display the annual financial statements centralized on the personal web site page or, in case of its missing, at the headquarters of public authority/institution, according to Law no. 544/2001 regarding the free access to the public interest information, with further modifications and completions; the annual financial statements centralized on the entire public administration, as well as on each public administration subsector are displayed on the web site of the Public Finace Ministry (Methodological regulations regarding the drawing up and submission of financial statements of public entities on the 12.31.2013). Also, the financial reports related to to the 2013 financial year are submitted at the mentioned institutions both on paper and on electronic support.

The study of the national regulations regarding financial reporting shows that they include two components: an accounting component, limited in terms of transparency approach (OMFP 1917/2005, Methodological regulations regarding the drawing up and submission of public entities financial statements) and a component related to transparency within the public sector (Law no. 544/2001 regarding the free access to the public interest information, with further modifications and completions). According to Law no. 544/2001 regarding the free access to the public interest information, with further modifications and completions, the financial information that the public sector entities must voluntarily communicate consists of financial sources, budget and ballance sheet. In terms of communication manners, these ones are various: display at the entity's headquarters or publication into the Official Monitor of Romania or into mass media means, in personal publications, as well as on the personal web site page; consultation at the headqtrters of the authority or public entity within special locations. The comparative analysis of the national regulations in respect of financial reporting shows that the two components are divergent from the published information point of view but convergent in terms of the information communication manners. The limitation of accounting regulations regarding the financial transparency into the public sector is emphasized also by the fact that within their framework, the transparency concept is never mentioned, unlike the IPSAS, where it is mentioned twenty times.

The study performed at the conceptual level emphasizes the fact that financial transparency reflects the easy access of stakeholders to the internal information of the public sector entities, the degree of achieving the objectives towards the resource suppliers, service beneficiaries and other stakeholders. A major role within the process of assuring and promoting financial transparency into the public sector is taken by the accounting regulating and irregulating entities and by the entities' managing board, too, taking into consideration the manner of financing the entities of this sector and the existence of principal-agent type relationships.

Research on the financial transparency into the public hospitals subordinated to the Health Ministry

This research takes into consideration the results of the empirical study performed at the level of the central public administration entities from Romania which showed that the extent to which they disseminate complete financial information through the agency of official sites is very low. The information disseminated on the official sites predominantly by entities from the central public administration consists in the revenue and expenditure budget, net monthly salary incomes and activity reports (Ștefănescu and Țurlea, 2013).

In order to identify the degree of financial transparency at the level of the public hospitals subordinated to the Health Ministry, we turned to the investigation of these entities' sites. In this respect, we took into consideration the financial information circumscribed to the financial reporting, both the current one and the historical one. Annex 1 displays the extent to which the public hospitals subordinated to the Health Ministry promote financial transparency, as well as the typology of financial information.

The research performed at the level of the 71 public hospital subordinated to the Health Ministry (Government of Romania, Decision no. 524/2013) shows a low degree of financial transparency, fact revealing a diminished concern of the hospital managing board, of the ministry - as a superior credit manager, but also of the accounting regulation entities. Thus, 8% of hospitals do not display financial information on the official site, 6% have a non-operating site and one hospital does not have site (Poiana Mare Lunatic Asylum). Most of the hospital sites (71%) give information regarding the revenue and expenditure budget and out of them only 6% offer updated information. Also, only 5% of hospitals (Neurosis Sanatorium Predeal, National Institute for Complementary and Alternative Medicine "Prof. dr. Florin Brătilă-București", Balneary and Recovery Sanatorium Techirghiol) assure financial transparency through the agency of complete financial statements out of which 3% display updated information. Among the components of the financial statements individually published on the sites of the investigated hospitals, the account of budgetary execution is published by 12% of them, the balance sheet is displayed by 8%, and the patrimony outcome account by 3% of hospitals. We notice that individually the treasury flow statement, the situation of modifications within the structure of assets/debts, the annexes to the financial statements do not occur on the hospital sites. Complementarily, the hospitals are concerned with the promotion of financial transparency also by other information, such as: 17% publish the registers of operations generating payment bonds, 4% present the monthly execution of the revenue and expenditure budget, 4%, reports regarding the monthly consumption of medicines, 5% publish the expenses for externalized medical services, only one hospital displays the daily payments performed and two hospitals publish the trial balance. 33% of hospital sites present the tariffs of analyses and medical investigations offered, but they are also limited in respect of relevance for the potential patients because there is not specified their validity period.

Conclusions

The performed research shows that in respect of concept, financial transparency reflects the stakeholders' facil access to the internal information of the public sector entities to evaluate their capacity to answer the expectations in terms of cost, quality, diversity, opportunity and continuity regarding the offered services.

From the view of public hospitals subordinated to the Health ministry, the undertaken research points out the low degree of financial transparency. For 71% of the hospitals analysed through the agency of the official sites, financial transparency is limited to publishing the revenue and expenditure budget. Only three hospitals out of the 66 displaying financial information on sites, approach transparency in exhaustive manner, respectively, by complete financial statements.

A small number of hospitals chose to promote financial transparency in partial manner. By one financial report, respectively the budgetary execution account (12%), ballance sheet (8%), patrimony outcome account (3%). Also, there seems to be limited the initiative of hospitals to improve transparency by publishing certain complementary financial information (registers of operations generating payment bonds, monthly execution of revenue and expenditure budget, reports regarding the monthly consumption of medicines, expenses for externalized medical services, daily payments, trial ballance, tariffs of analyses and medical investigations offered) due to structure heterogenity and information reporting period.

From geographical point of biew, there are no significant differences in respect of financial transparency degree at the hospital level. From temporal point of view, the published financial information is heterogeneous both at individual and global level, fact that diminishes its comparison in time and space. The difficulty in investigating the financial transparency of hospitals is also increased by the difficulty of identifying the official sites of hospitals when lacking the public database at the level of Health Ministry, as a superior hierarchy entity.

Complementarily, the focus of the national accounting regulators upon the promotion of intrasector financial transparency, the discrepancies between the regulations approaching laconically this aspect, and also the low and divergent initiative of public hospitals to assure and develop financial transparency in a complete and integrated manner, generate confusion at the level of hospital management and disbelief at the stakeholders' level. Also, the typology of the public health insurance system from Romania, which is founded on the mandatory contributions of individuals and entities to the health insurance budget, requires a high degree of financial transparency. The limitation of the financial transparency for the public hospitals is amplified by the incomplete financial information, given the fact that the disclosure primarily takes place at the level of the individual components of the financial statements.

In this respect, we consider that a major role within the process of developing and consolidating the financial transparency within the public sector comes to the accounting regulation bodies, the professional accounting ones, the accounting profession and also, to the management of hospitals, in order to develop, integrate and promote within the regulations, a section dedicated to financial transparency, taking into account the complexity of these entities, the financing manner and the significant number of stakeholders.

In terms of the research boundaries, we consider that one of them is the lack of comparison at the level of similar hospitals from the member states of the European Union, given that there was investigated only financial information presented on the official sites by the public hospitals subordinated to the Health Ministry from Romania. Taking into consideration the fact that the organization of the health public system and its financing manners are different at the European level, the risk of non detection of certain hospitals bearing identical characteristics is high and comparison is not relevant.

As future research directions, we propose continuing with the financial transparency investigation within decentralized hospitals at the level of local public administration to emphasize to what extent the degree of hierarchy subordination influences the degree of financial transparency.

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86. The Ministry of Finance, 2005. *Order of the Public Finance Minister no. 1917 for the approval of Methodological regulations regarding the accounting organization and management of public entities, Accounts planning for the public institutions and the*

- instructions to apply it*, published into the Official Monitor of Romania no. 1.18 bis dated 29.12.2005
87. The Ministry of Finance, 2013, *Order of the Public Finance Minister no 2021 to modify and complete the methodological regulations regarding the accounting organization and management of public institutions, the plan of accounts for the public entities and the instructions to apply it*, approved by Order of Public Finance Minister no. 1917/2005;
 88. University Emergency Hospital Bucharest, available on-line at <http://www.suub.ro/> accessed on 28.03.2014

Financial transparency into the public hospitals subordinated to the Health Ministry

County	Name of the health unit/county	Site	Financial information
Arad	Hospital of Neuromotional Recovery "Dr. Corneliu Barsan" Dezna	http://www.spitaluldezna.ro/	<ul style="list-style-type: none"> ▪ There is no financial information.
Bihor	Clinical Hospital of Medical Recovery Baile Felix	http://www.spitalfelix.ro/	<ul style="list-style-type: none"> ▪ There is no financial information.
	Lunatic and Security Measures Asylum Stei	http://www.hpsihiatriestei.ro/	<ul style="list-style-type: none"> ▪ Revenue and expenditure budgets for the period 2008-2012. ▪ Account of budgetary execution for the period 2009-2011 and September-August 2012.
	Railway Clinical Hospital Oradea	http://www.spitalcforadea.ro/	<ul style="list-style-type: none"> ▪ Revenue and expenditure budgets for the period 2010-2012. ▪ Tariffs for the medical services offered on request. ▪ Register of operations generating payment bonds for the period 2012-2014
Brasov	Neurosis Sanatorium Predeal	http://www.nevroze-predeal.ro/	<ul style="list-style-type: none"> ▪ Monthly and annual financial statements for the period 2010-2013. ▪ Monthly execution of the revenue and expenditure budget for the period 2011-2014. ▪ Report on the activity of preventive financial control.
	Railway General Hospital Brasov	http://www.spcfbcv.ro/stire-68	<ul style="list-style-type: none"> ▪ Revenue and expenditure budgets for year 2013. ▪ Budgetary execution account for 2013. ▪ Register of operations generating payment bonds for the period 2012-2014.

Bucharest	Institute of Fonoaudiology and ORLV Functional Surgery "Prof. Dr. Dorin Hociota"	http://ifacforl.ro/index.php/pagini/22/Home	<ul style="list-style-type: none"> ▪ Revenue and expenditure budget for year 2012. ▪ Tariffs for medical services offered within day care and continuous hospitalization.
	National Institute of Endocrinology "C. I. Parhon	http://www.instparhon.ro/	<ul style="list-style-type: none"> ▪ Revenue and expenditure budget for year 2012.
	National Institute of Neurology and Neurovascular Diseases	http://www.innbn-bucuresti.ro/	<ul style="list-style-type: none"> ▪ Revenue and expenditure budgets for period 2009-2014. ▪ Expenses for the externalized medical services during 2012-2014. ▪ Tariffs applied for services discounted by CASMB.
	National Institute for Complementary and Alternative Medicine "Prof. dr. Florin Bratila"	http://www.medicinacomplementarasialternativa.ro/	<ul style="list-style-type: none"> ▪ Financial statements on the 31.12.2007.
	National Institute of Geriatrics and Gerontology "Ana Aslan"	http://www.ana-aslan.ro/	<ul style="list-style-type: none"> ▪ Revenue and expenditure budget for year 2013.
	National Institute of Contagious Diseases "Prof. dr. Matei Bals"	http://www.mateibals.ro/	<ul style="list-style-type: none"> ▪ Revenue and expenditure budget for year 2012. ▪ Tariffs of medical analyses performed on demand.
	National Institute of Recovery, Physical Medicine and Balneoclimatology	http://www.inrmfb.ro/	<ul style="list-style-type: none"> ▪ Revenue and expenditure budget for the year 2012
	Oncologic Institute "Prof. dr. Al. Trestioreanu"	http://www.iob.ro/	<ul style="list-style-type: none"> ▪ Revenue and expenditure budgets for period 2009-2013. ▪ Consumption slips of the medicines for the months December 2013, January 2014, February 2014
	Institute of Emergency for Cardiovascular Diseases "Prof. dr. C.C. Iliescu"	http://www.cardioiliescu.ro/	<ul style="list-style-type: none"> ▪ Revenue and expenditure budget for year 2012.
	Institute for Mother and Child Care "Prof. dr. A. Ruscescu"	http://iomc.ro/	<ul style="list-style-type: none"> ▪ Tariffs of medical examinations and analyses not discounted.
Institute of Pneumoftiziology "Marius Nasta"	http://www.mariusnasta.ro/	<ul style="list-style-type: none"> ▪ Non operational site. 	

	National Institute of Diabetis, Nutrition and Metabolical Diseases "N. C. Paulescu"	http://www.paulescu.ro/	<ul style="list-style-type: none"> ▪ Revenue and expenditure budget for year 2009.
	Clinical Institute Fundeni	http://icfundeni.ro/	<ul style="list-style-type: none"> ▪ There is not displayed financial information.
	Emergency Clinical Hospital	http://www.scub.ro/	<ul style="list-style-type: none"> ▪ Revenue and expenditure budget for year 2009.
	Emergency Clinical Hospital "Sf. Pantelimon"	http://urgentapantelimon.ro/	<ul style="list-style-type: none"> ▪ There is not displayed financial information.
	Emergency Clinical Hospital "Bagdasar-Arseni"	http://www.bagdasar-arseni.ro/	<ul style="list-style-type: none"> ▪ Revenue and expenditure budgets for period 2010-2012.
	University Emergency Hospital Bucharest	http://www.suub.ro/	<ul style="list-style-type: none"> ▪ Revenue and expenditure budget for year 2012. ▪ Tariffs concerning the discount of hospitalization expenses for non-insured patients
	Emergency Clinical Hospital for Plastic Surgery	http://www.arsuri.ro/	<ul style="list-style-type: none"> ▪ There is not displayed financial information.
	Emergency Clinical Hospital for Children "Grigore Alexandrescu"	http://www.spitaluldecopii.ro/	<ul style="list-style-type: none"> ▪ Revenue and expenditure budget for years 2010, 2011.
	Emergency Clinical Hospital for Children "M.S. Curie"	http://www.mscurie.ro/meniu_content.php	<ul style="list-style-type: none"> ▪ Revenue and expenditure budget for year 2009. ▪ Expenses for the externalized medical and non-medical services.
	Emergency Clinical Hospital "Sf. Ioan"	http://www.sfib.ro/	<ul style="list-style-type: none"> ▪ There is not displayed financial information.
	Clinical Hospital for Oftalmological Emergencies	http://spitaloftalmologie.ro/	<ul style="list-style-type: none"> ▪ Revenue and expenditure budget for year 2009.
	National Clinical Centre of Neuropsihomotorial Recovery for Children "Dr. N. Robanescu"	http://www.recuperarecopii.ro/	<ul style="list-style-type: none"> ▪ Revenue and expenditure budget for year 2009.
Buzau	Lunatic and Security Measures Asylum Sapoca	http://hsapoca.ro/	<ul style="list-style-type: none"> ▪ Revenue and expenditure budget for year 2012. ▪ Daily payments for the period 2012-2014.

Cluj	Emergency Heart Institute for Cardiovascular Diseases "N. Stancioiu"	http://www.institutulinimii.ro/	<ul style="list-style-type: none"> ▪ Revenue and expenditure budgets for period 2006-2013. ▪ Expenses for externalized non-medical services. ▪ Tariffs for interclinical examinations and examinations on demand.
	Oncological Institute "Prof. dr. I. Chiricuta"	http://www.iocn.ro/	<ul style="list-style-type: none"> ▪ Revenue and expenditure budgets for period 2008-2013. ▪ Ballance sheet on 30.09.2013, 31.12.2012, 30.06.2010, 31.12.2010, 31.12.2011, 31.12.2009, 31.12.2008. ▪ Account of patrimony outcome on 30.09.2013, 31.12.2012, 30.06.2010, 31.12.2010, 31.12.2011, 31.12.2009, 31.12.2008. ▪ Budgetary execution account on 31.10.2010. ▪ Investment list performed during the year 2013, upon financing sources. ▪ List of interclinical and pay tariffs starting with 01.06.2013.
	Clinical Institute of Urology and Renal Transplant	http://www.instituturologie.ro/spital_urologie.html	<ul style="list-style-type: none"> ▪ There is not displayed financial information.
	County Emergency Clinical Hospital Cluj-Napoca	http://www.scju-cluj.ro/Pages/default.aspx	<ul style="list-style-type: none"> ▪ Outstanding payments on 31.08.2013 and related annotation.
	Regional Institute of Gastroenterology and Hepatology "Prof. dr. Octavian Fodor" Cluj-Napoca	http://www.irgh.ro/ro/	<ul style="list-style-type: none"> ▪ Revenue and expenditure budget for year 2012.
	Railway Clinical Hospital Cluj-Napoca	http://www.spitaluluniversitarcluj.ro/	<ul style="list-style-type: none"> ▪ Revenue and expenditure budget for year 2005 ▪ Register of operations generating payment bonds for the years 2012, 2013. ▪ List of tariffs for analyses.

Constanta	Balneary and Recovery Sanatorium Mangalia	http://www.balnear.net/	<ul style="list-style-type: none"> ▪ Revenue and expenditure budget for year 2013. ▪ Tariffs for reception of Romanian insured patients - 2014. ▪ List of prices for medical analyses.
	Recovery, Physical Medicine and Balneology Clinical Hospital Eforie Nord	http://efosan.ro/	<ul style="list-style-type: none"> ▪ Revenue and expenditure budget for year 2013. ▪ Ballance sheet on 30.09.2013, 31.12.2012 ▪ Budgetary execution account on 30.09.2013, 31.07.2013, 31.12.2012 ▪ Tariffs for proceedings and investigations
	Balneary and Recovery Sanatorium Techirghiol	http://www.sbtghiol.ro/	<ul style="list-style-type: none"> ▪ Ballance sheet related to the periods: 30.06.2013, 31.12.2013, 31.12.2012, 31.12.2011, 31.12.2010, 31.12.2009, 31.12.2008, 31.12.2007, 31.12.2006 ▪ Patrimony outcome account related to the periods: 30.06.2013, 31.12.2013, 31.12.2012, 31.12.2011, 31.12.2010, 31.12.2009 ▪ Budgetary execution account related to the periods: 30.06.2013, 31.12.2013, 31.12.2012, 31.12.2011, 31.12.2010, 31.12.2009

			<ul style="list-style-type: none"> ▪ Treasury flow statement on 31.12.2009. ▪ Statement of modification within the structure of net assets / own capitals on 31.12.2009. ▪ Summary of financing for programmes on 31.12.2009. ▪ Budget on programmes updated for the year 2009. ▪ Outstanding treasury payments on 31.12.2009. ▪ Situation of depreciable assets on 31.12.2009. ▪ Situation of assets and financial debts of public entities belonging to the central administration on 31.12.2009. ▪ Budgetary execution for the months January 2010-April 2013, September 2013. ▪ Revenue and expenditure budgets for period 2009-2013, January 2014. ▪ Report regarding the monthly consumption of medicines for the period August-December 2013, January-February 2014
	Railway Clinical Hospital Constanta	http://www.spitalcfconstanta.ro/	<ul style="list-style-type: none"> ▪ Register of operations generating payment bonds for the years 2012, 2013. ▪ Tariffs for medical examinations and services.
Covasna	Cardiovascular Recovery Hospital "Dr. Benedek Geza" Covasna	http://www.cardiologie-covasna.ro/	<ul style="list-style-type: none"> ▪ Tariffs for paraclinical investigations for the year 2012.
Dolj	County Emergency Clinical Hospital Craiova	http://www.scjuc.ro/	<ul style="list-style-type: none"> ▪ Revenue and expenditure budget for year 2014. ▪ Summary on the tariffs for medical services calculated at the entity level valid from the date of 01.06.2013.
	Lunatic Asylum Poiana Mare	No site	Not applicable
	Railway Clinical Hospital Craiova	http://spitalcf.oltenia.ro/pag_pac.html	<ul style="list-style-type: none"> ▪ Balance sheet on 30.06.2011. ▪ Revenue and expenditure

			<ul style="list-style-type: none"> ▪ budget for year 2011. ▪ Tariffs for medical services valid starting on the date of 01.10.2010
Galati	Railway General Hospital Galati	http://www.spitalgeneralcfgalati.ro/	<ul style="list-style-type: none"> ▪ Register of operations generating payment bonds for the years 2012, 2013, 2014. ▪ Tariffs for hospitalization services valid starting on the date of 01.02.2012. ▪ Tariffs for medical services offered on demand valid starting on the date of 01.01.2011.
Hunedoara	Lunatic Asylum Zam	http://www.spzam.ro/	<ul style="list-style-type: none"> ▪ Revenue and expenditure budget for year 2009. ▪ Monthly consumption of medicines for the year 2013.
	Railway General Hospital Simeria	http://www.spitalgeneralcfsimeria.ro/	<ul style="list-style-type: none"> ▪ Register of operations generating payment bonds for the years 2012, 2013. ▪ Reporting regarding the consumption on wards for January 2014. ▪ Tariffs for clinical medical services and paraclinical investigations performed on demand.
Iassy	Regional Oncological Institute Iassy	http://iroiasi.ro/	<ul style="list-style-type: none"> ▪ Ballance sheet for suppliers on 31.12.2013. ▪ Budgetary execution on 28.02.2014. ▪ Revenue and expenditure budget for year 2013. ▪ Synthetical trial ballance on 31.01.2014, 28.02.2014. ▪ Budgetary execution account on 31.12.2013.
	Institute of Cardiovascular Diseases "Prof. dr. G. I. M. Georgescu"	http://www.cardioiasi.ro/	<ul style="list-style-type: none"> ▪ Ballance sheet on 30.06.2010. ▪ Patrimony outcome account on 30.06.2010. ▪ Synthetical trial ballance on 30.06.2010. ▪ Revenue and expenditure budget for year 2009.
	County Emergency Clinical Hospital "Sf. Spiridon"	http://www.spitalspiridon.ro/	<ul style="list-style-type: none"> ▪ Revenue and expenditure budget for year 2012. ▪ Situation of medicine

			consumption for the years 2013, 2014.
	Lunatic and Security Measures Asylum Padureni Grajduri	http://www.padurenimhho.sp.ro/	<ul style="list-style-type: none"> ▪ Revenue and expenditure budgets for years 2009, 2012. ▪ Expenses for medical and non-medical services for the period 2008, 2009.
	Lunatic Clinical Hospital "Socola"	http://www.socolaiasi.ro/	<ul style="list-style-type: none"> ▪ The sections intended for the financial reporting and the tariffs for the medical services are not active.
	Railway General Hospital Pascani	http://www.spitalulgeneral.cf-pascani.ro/	<ul style="list-style-type: none"> ▪ Non-operational site.
	Railway Clinical Hospital Iassy	http://www.spitaluniversitarcfiasi.ro/cinesuntem.htm	<ul style="list-style-type: none"> ▪ Register of operations generating payment bonds for the year 2012. ▪ Tariffs of medical services.
Maramures	Recovery Hospital Borsa	http://www.spitalrecuperare.ro/	<ul style="list-style-type: none"> ▪ Revenue and expenditure budgets for years 2011, 2012. ▪ Budgetary execution account on 30.09.2013. ▪ Tariffs of hospitalization and ambulatory services.
Mehedinti	Railway General Hospital Drobeta-Turnu Severin	http://www.spitalcfdrobeta.ro/a5.html	<ul style="list-style-type: none"> ▪ Register of operations generating payment bonds for the years 2012, 2013. ▪ Tariff of solved case (DRG) for internal and surgical wards.
Mures	County Emergency Clinical Hospital Targu Mures	http://www.spitalmures.ro/	<ul style="list-style-type: none"> ▪ Revenue and expenditure budgets for years 2009, 2010, 2011 ▪ Tariffs per hospitalization day on ward related to the month of January 2013.
	Emergency Institute for Cardiovascular Diseases and Transplant Targu Mures	http://www.cardioms.ro/	<ul style="list-style-type: none"> ▪ Non-operational site.
Prahova	Balneoclimaterical Sanatorium of Children Busteni	http://www.sanatoriulbusteni.ro/	<ul style="list-style-type: none"> ▪ Revenue and expenditure budgets for years 2013, 2014. ▪ Monthly consumption of medicines related to the period May 2013 - January 2014.

	Railway General Hospital Ploiesti	http://www.spitalcfploiesti.ro/	<ul style="list-style-type: none"> ▪ Revenue and expenditure budgets for years 2011, 2012. ▪ Total consumption of medicines from the unique national fund of social health insurance. ▪ Register of operations generating payment bonds for the year 2012.
Sibiu	Railway General Hospital Sibiu	http://www.spitalcfsibiu.ro/	<ul style="list-style-type: none"> ▪ Tariffs for services offered within speciality ambulatory.
Timis	Institute of Cardiovascular Diseases Timisoara	http://www.cardiologie.ro/	<ul style="list-style-type: none"> ▪ Revenue and expenditure budget for years 2009, 2010. ▪ Expenses for externalized medical and non-medical services.
	County Emergency Clinical Hospital Timisoara	http://www.spitalul-municipal-timisoara.ro/	<ul style="list-style-type: none"> ▪ Tariffs for examinations.
	Medical Centre for Evaluation and Recovery of Children and Youth "Cristian Serban" Buzias	http://www.cserban.ro/	<ul style="list-style-type: none"> ▪ Revenue and expenditure budgets for years 2010, 2012. ▪ Ballance sheet summarized on 31.12.2009 of the foundation which the hospital is associated with.
	Lunatic Asylum Gataia	http://www.spitalgataia.ro/	<ul style="list-style-type: none"> ▪ Revenue and expenditure budgets for years 2009, 2010, 2011, 2012.
	Lunatic and Security Measures Asylum Jebel	http://www.spitaljebel.ro/	<ul style="list-style-type: none"> ▪ Revenue and expenditure budgets for years 2009, 2012, 2013.
	Regional Institute of Oncology Timisoara	http://iroiasi.ro/	<ul style="list-style-type: none"> ▪ Revenue and expenditure budget for year 2013. ▪ Synthetical trial ballance on 31.01.2014 and 28.02.2014. ▪ Budgetary execution related to January 2014, February 2014. ▪ Ballance sheet for suppliers on 31.12.2013 and 31.01.2014. ▪ Budget execution account – expenses on 31.12.2103
		Railway Clinical Hospital Timisoara	http://www.spitalcftm.ro/

			<p>2013, 2012.</p> <ul style="list-style-type: none"> ▪ Tariffs for examinations, analyses. ▪ Register of operations generating payment bonds for the year 2013.
Vrancea	County Emergency Hospital "Sf. Pantelimon" Focsani	http://www.spitalvn.ro/	<ul style="list-style-type: none"> ▪ Revenue and expenditure budget for year 2009. ▪ Revenues and expenses per wards related to year 2009. ▪ Budgetary execution account for 2005. ▪ Value of expenses per hospitalization day and per patient for 2005.
	Cronical Lunatic Asylum Dumbraveni	http://www.spdumbraveni.ro/	<ul style="list-style-type: none"> ▪ Revenues and expenses per wards related to year 2009. ▪ Monthly execution of expenses for the period January 2012-April 2012. ▪ Statement of payment bonds of hospital on 31.12.2011, respectively 31.04. 2012.
	Hospital "N.N. Saveanu" Vidra	http://www.spitalvidra.ro/	<ul style="list-style-type: none"> ▪ Revenue and expenditure budget for the year 2009.

Source: Personal design