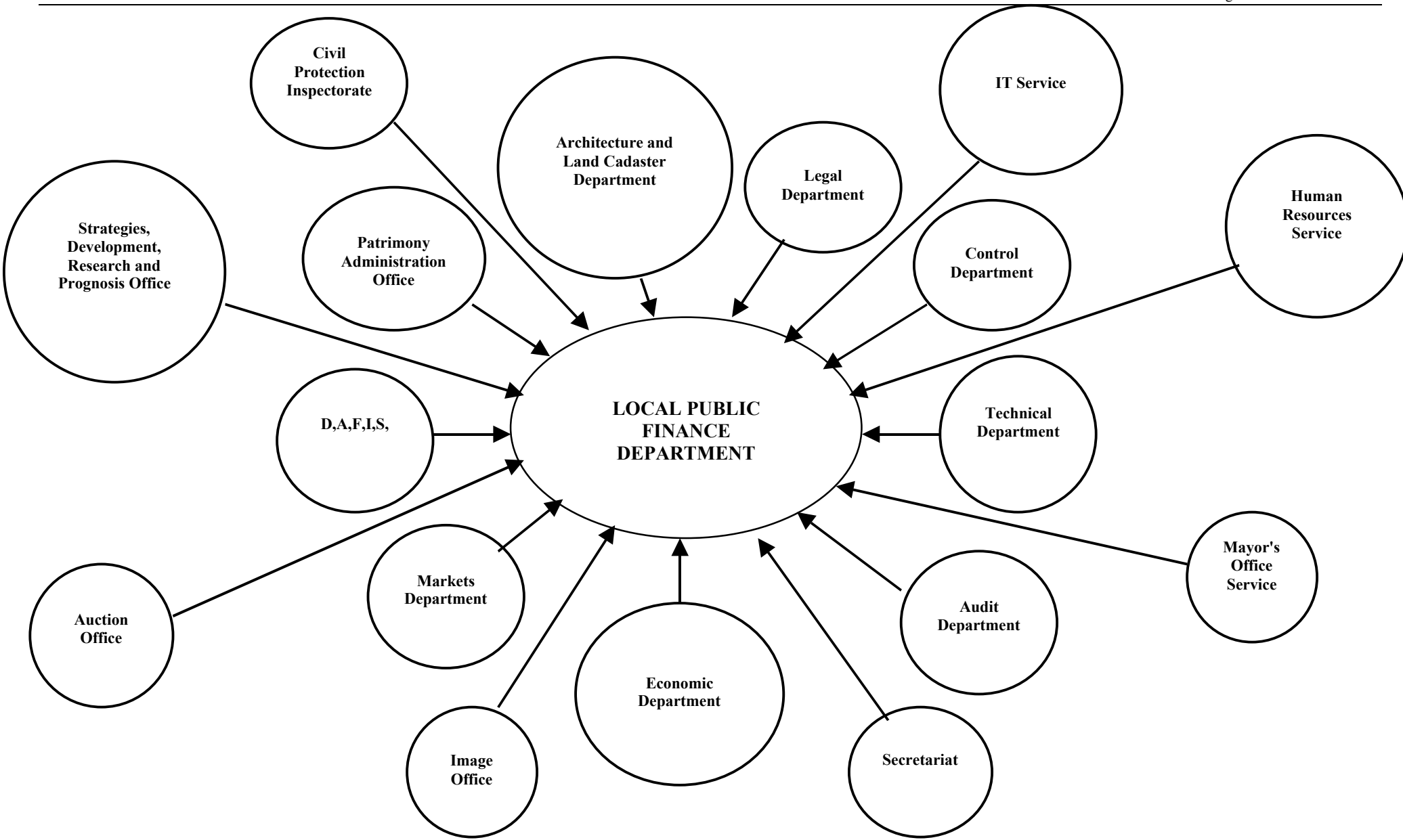


BUDGET ANALYSIS

LOCAL PUBLIC FINANCE DEPARTMENT
IASI CITY HALL



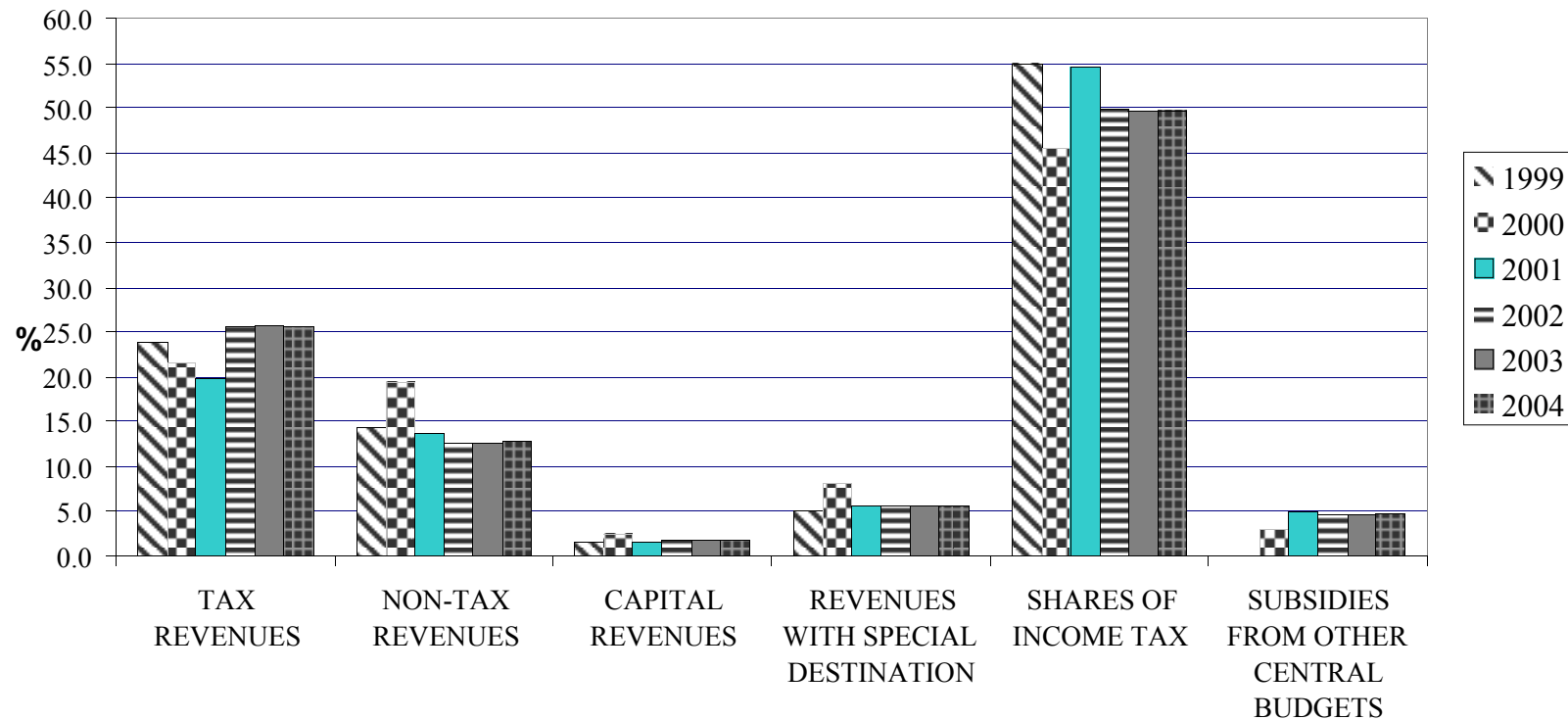
**Comparative state of revenues types for Iasi budgets between 1999 & 2004
 (Amounts in 2000 lei)**

Revenues	1999 thousand lei	2000 thousand lei	2001 thousand lei	2002 thousand lei	2003 thousand lei	2004 thousand lei
TAX REVENUES	142,240,000	94,158,604	116,305,000	165,150,455	170,750,000	177,700,000
NON-TAX REVENUES	86,040,000	85,190,860	80,000,000	81,455,000	84,115,000	88,200,000
CAPITAL REVENUES	9,570,000	10,612,937	9,100,000	11,200,000	11,663,000	12,170,000
REVENUES WITH SPECIAL DESTINATION	30,664,000	35,310,978	33,030,000	36,100,000	37,330,000	38,540,000
LOCAL SHARES OF INCOME TAX	327,688,000	198,916,357	321,413,000	321,345,000	331,235,000	344,824,000
SUBSIDIES FROM OTHER CENTRAL BUDGETS		12,868,613	29,012,000	29,671,000	30,790,000	32,450,000
TOTAL	596,202,000	437,058,349	588,860,000	644,921,455	665,883,000	693,884,000

Proportion of revenue type over total revenue for Iasi budgets between 1999 & 2004

Revenues	1999 (%)	2000 (%)	2001 (%)	2002 (%)	2003 (%)	2004 (%)
TAX REVENUES	23.9	21.5	19.8	25.6	25.6	25.6
NON-TAX REVENUES	14.4	19.5	13.6	12.6	12.6	12.7
CAPITAL REVENUES	1.6	2.4	1.5	1.7	1.8	1.8
REVENUES WITH SPECIAL DESTINATION	5.1	8.1	5.6	5.6	5.6	5.6
LOCAL SHARES OF INCOME TAX	55.0	45.5	54.6	49.8	49.7	49.7
SUBSIDIES FROM OTHER CENTRAL BUDGETS	0.0	2.9	4.9	4.6	4.6	4.7
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0

Proportion of revenue type over total revenue for Iasi budgets between 1999-2004



Revenues during 2000 – 2004

Denumire venituri	2000 thousand lei	2001 thousand lei	2002 thousand lei	2003 thousand lei	2004 thousand lei
TAX REVENUES	66%	124%	142%	103%	104%
NON-TAX REVENUES	99%	94%	102%	103%	105%
CAPITAL REVENUES	111%	86%	123%	104%	104%
REVENUES WITH SPECIAL DESTINATION	115%	94%	109%	103%	103%
LOCAL SHARE OF INCOME TAX	61%	162%	100%	103%	104%
SUBSIDIES FROM OTHER CENTRAL BUDGETS		225%	102%	104%	105%
TOTAL	73%	135%	110%	103%	104%

Revenues / Expenditures Budget
Shares of revenues / expenditures
Results from 1999 & 2000 and forecasts until 2004

Revenue/Expenditure	1999	2000	2001	2002	2003	2004
Own-source revenues	268,514,000	225,273,379	238,435,000	293,905,455	303,858,000	316,610,000
Non-tax revenues	86,040,000	85,190,860	80,000,000	81,455,000	84,115,000	88,200,000
Expenditures with public authorities	29,261,000	40,339,090	38,045,000	41,950,000	44,000,000	45,850,240
a) personnel	22,846,700	27,505,539	28,000,000	31,000,000	32,000,000	33,500,000
b) materials	5,260,000	9,265,000	7,771,000	8,450,000	9,000,000	9,250,000
c) capital	1,154,000	3,568,551	2,274,000	2,500,000	3,000,000	3,100,000
Share of expenditures with public authorities in own-source revenues						
Personnel/own-source revenues	8.51%	12.21%	11.74%	10.55%	10.53%	10.58%
Materials/own-source revenues	6.11%	4.11%	3.26%	2.88%	2.96%	2.92%
Capital/own-source revenues	3.94%	1.58%	0.95%	0.85%	0.99%	0.98%
Share of expenditures with public authorities in non-tax revenues						
Personnel/non-tax revenues	27%	32%	35%	38%	38%	38%
Materials/non-tax revenues	6%	11%	10%	10%	11%	10%
Capital/non-tax revenues	1%	4%	3%	3%	4%	4%
Non-tax activities net revenue	56,779,000	44,851,770	41,955,000	39,505,000	40,115,000	42,349,760

Comparative state of the main budget components 2000 - 2004

Revenue/Expenditure	2000	2001	2002	2003	2004
Own-source revenues	83.90%	105.84%	123.26%	103.39%	104.20%
Non-tax revenues	99.01%	93.91%	101.82%	103.27%	104.86%
Expenditures with public authorities	137.86%	94.31%	110.26%	104.89%	104.21%
a) personnel	120.39%	101.80%	110.71%	103.23%	104.69%
b) materials	176.14%	83.87%	108.74%	106.51%	102.78%
c) capital	309.23%	63.72%	109.94%	120.00%	103.33%
Share of expenditures with public authorities in own-source revenues					
Personnel/own-source revenues	143.50%	96.18%	89.82%	99.84%	100.47%
Materials/own-source revenues	67.27%	79.24%	88.21%	103.02%	98.64%
Capital/own-source revenues	40.17%	60.21%	89.19%	116.07%	99.17%
Share of expenditures with public authorities in non-tax revenues					
Personnel/non-tax revenues	121.59%	108.40%	108.74%	99.96%	99.84%
Materials/non-tax revenues	177.90%	89.32%	106.80%	103.14%	98.02%
Capital/non-tax revenues	312.32%	67.86%	107.97%	116.21%	98.55%
Non-tax activities net revenue	78.99%	93.54%	94.16%	101.54%	105.57%

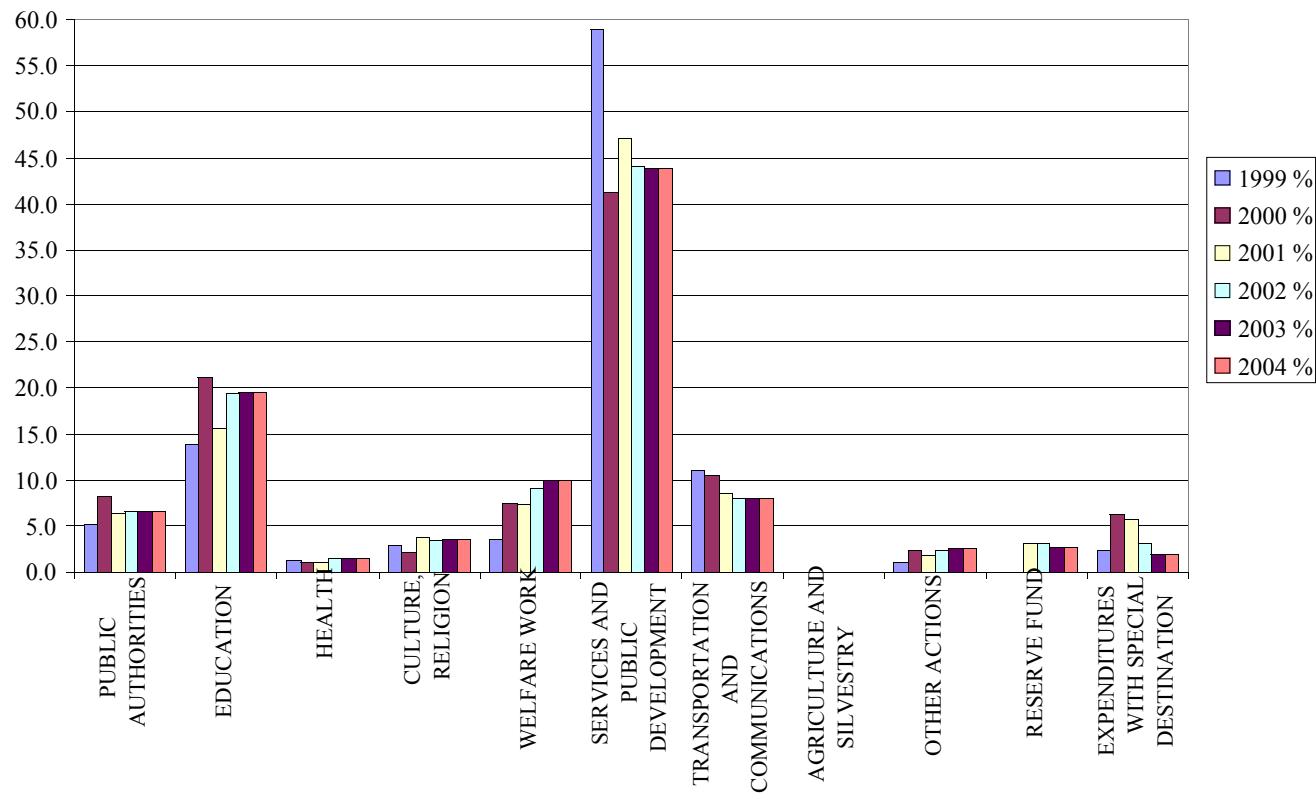
**Comparative state of budget expenditures between 1999 & 2004
 (Amounts 2000 lei)**

Expenditures	1999 thousand lei	2000 thousand lei	2001 thousand lei	2002 thousand lei	2003 thousand lei	2004 thousand lei
PUBLIC AUTHORITIES of which:	29,261,000	40,339,090	38,045,000	41,950,000	44,000,000	45,850,240
EDUCATION	79,742,000	104,988,834	92,400,000	124,348,455	130,000,000	135,000,000
HEALTH	7,266,200	5,691,950	5,840,000	9,600,000	10,000,000	10,450,000
CULTURE, RELIGION	16,677,100	10,193,475	21,825,000	22,000,000	24,000,000	25,000,000
WELFARE WORK	20,605,700	36,774,396	42,458,600	58,500,000	66,000,000	69,000,000
SERVICES AND PUBLIC DEVELOPMENT	339,133,000	205,181,277	276,500,000	284,000,000	291,863,000	304,000,000
TRANSPORTATION AND COMMUNICATIONS	63,168,420	51,840,955	50,000,000	52,000,000	53,000,000	55,300,000
AGRICULTURE AND FORESTRY	228,400	29,450	21,400	23,000	20,000	21,000
OTHER ACTIONS	6,172,640	11,660,202	10,500,000	14,500,000	16,000,000	16,700,000
RESERVE FUND			17,720,000	19,000,000	18,000,000	19,000,000
EXPENDITURES WITH SPECIAL DESTINATION	13,100,000	31,181,183	33,550,000	19,000,000	13,000,000	13,562,760
TOTAL	575,354,46	497,880,81	588,860,000	644,921,455	665,883,000	693,884,000

Proportion of expenditure type over total expenditures for Iasi budgets between 1999 & 2004

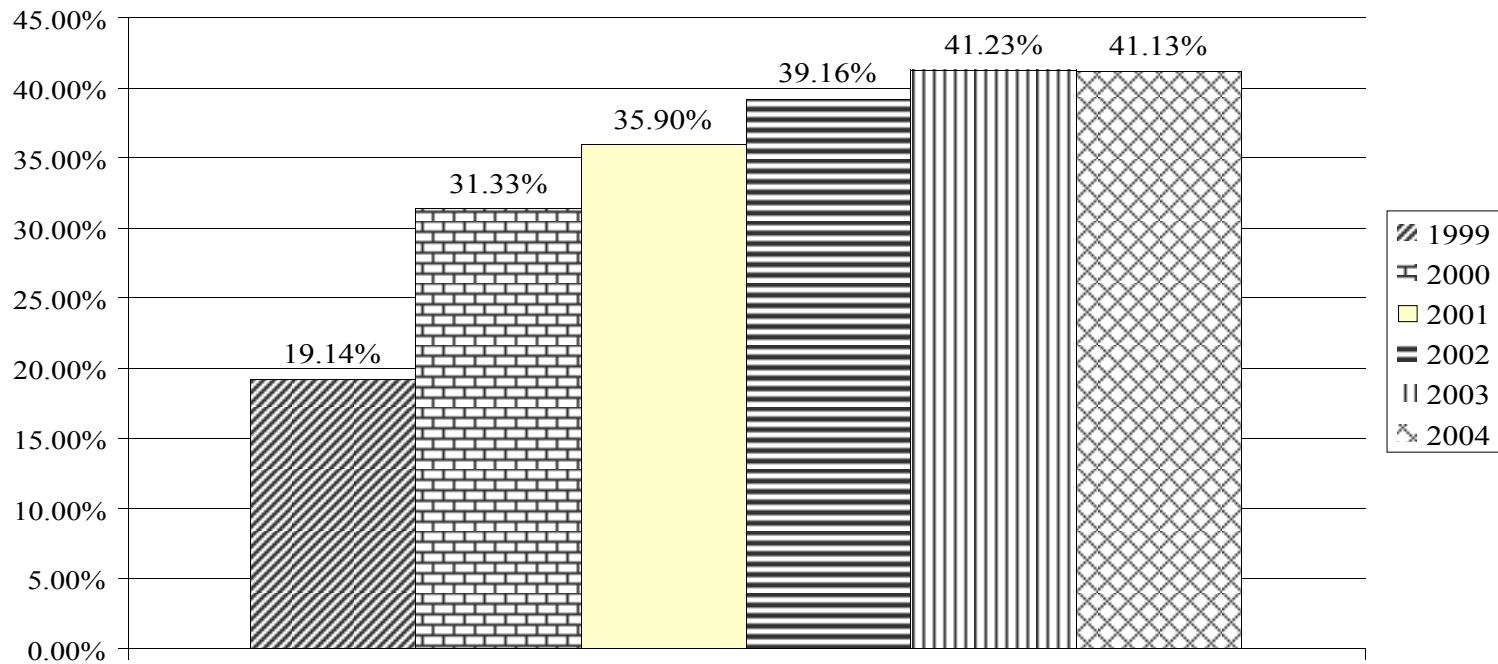
Expenditures	1999	2000	2001	2002	2003	2004
	%	%	%	%	%	%
PUBLIC AUTHORITIES of which:	5.1	8.1	6.5	6.5	6.6	6.6
EDUCATION	13.9	21.1	15.7	19.3	19.5	19.5
HEALTH	1.3	1.1	1.0	1.5	1.5	1.5
CULTURE, RELIGION	2.9	2.0	3.7	3.4	3.6	3.6
WELFARE WORK	3.6	7.4	7.2	9.1	9.9	9.9
SERVICES AND PUBLIC DEVELOPMENT	58.9	41.2	47.0	44.0	43.8	43.8
TRANSPORTATION AND COMMUNICATIONS	11.0	10.4	8.5	8.1	8.0	8.0
AGRICULTURE AND FORESTRY	0.0	0.0	0.0	0.0	0.0	0.0
OTHER ACTIONS	1.1	2.3	1.8	2.2	2.4	2.4
RESERVE FUND	0.0	0.0	3.0	2.9	2.7	2.7
EXPENDITURES WITH SPECIAL DESTINATION	2.3	6.3	5.7	2.9	2.0	2.0
TOTAL	100	100	100	100	100	100

Proportion of expenditure type over total expenditures for Iasi budgets between 1999 & 2004



Proportion of capital expenditures to total incomes during 1999 – 2004 in prices of the 2000 year

Year	1999	2000	2001	2002	2003	2004
Percent	19.14%	31.33%	35.90%	39.16%	41.23%	41.13%



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