## MAGAZINE PUBLIC FINANCE

# AND ACCOUNTANCY

issued by MINISTRY OF PUBLIC FINANCE

### ISSN 1582-9774

### **Chief editor:**

Andreea Gabriela Chendi

### **Editorial staff:**

Monica Avram Monica Bizon Mihai Brăgaru Marioara Diaconescu Camelia Dobîndă Laurentiu-Ion Dodocioiu Doru Petru Dudas Ion Ghizdeanu Alexandra Lazăr Ciprian Teodor Mihăilescu Gheorghița Toma

## Issue's Manager:

Florentina Stancu

### **Editor:**

16 Libertății Blvd., 5 Bucharest, 050706

### **Editorial office:**

14 Libertății Blvd., 5 Bucharest, 3rd floor, 050706 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: SELADOCOM, Brăila

## **SUMMARY** No. 6 - 2020

Liliana Penanovici

Projects financed from non-reimbursable external funds (the European Economic Area financial Mechanism 2014-2021) and funds from the state budget — the accounting of partners-public institutions fully financed from the state budget
Florina Mihaela State, Sorina Elena Ebadi
Arina Dragodan
Doina Stan, Teodor Diaconescu
Adrian Moşneag, Ionuţ Jianu
Alexandrina Teodora Borfoaia
Florian Ştefan, Denisa Baciu
Mihail George Pitulice
Bogdan Târlea
Natalia Ranciuc
The indicator of materials published in the Public Finance and

The INDACO systems legislative database has been consulted when editing the articles. www.indaco.ro Phone/Fax: 021.311.97.11; 0758.070.077

Accountancy Magazine in 2020 ...... 61

E-mail: vanzari@indaco.ro

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.