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**FINANCIAL-ACCOUNTING ASPECTS REGARDING FAMILY ALLOWANCES**

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*Iuliana Cenar\****Abstract**

*The importance of family and ensuring its social protection are indisputable in any society. It is the reason why in this paper we plan to create an overall picture of how social protection is achieved through family allowances and other social benefits, as well as the role of accounting in this process.*

*Thus, we considered appropriate to present the institutional and legal frameworks for the social protection of the family thorough family allowances and additional social benefits related to them, the dynamic of the dimensions regarding quantity and value and the bookkeeping of the social benefits for families by the public institutions involved in managing the financial resources allotted by the government for this purpose.*

**Keywords:** family allowances, accounting, social protection, public institutions, financial support

**JEL Classification:** M41, A14, K36

**Introduction**

The family is the fundamental institution in all societies, the basic social form established through marriage, consisting of a husband, a wife and their descendants [DEX, (1998)]. From a sociological perspective, the family is “a group of people joint through marriage, blood or adoption”, “the oldest and most important of all social institutions, ..., the heart of political, economic and educational activities that take place up until their socialization”. [Agabrian, (2003)].

As a reference point of stability, the family ensured the survival of the individual and the reproduction of society, the preservation of traditions and national values. The multiple changes in contemporary society have also left their mark on family, causing important transformations. However, the social protection that was achieved through various social services remained a necessity.

Social services are a set of complex measures and actions designed to meet the social needs of individuals, families or groups in order to prevent and overcome situations of difficulty, vulnerability and dependency. Family allowances are included within the measures to promote social inclusion and to improve quality of life.

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The issue of family allowances is approached in detail by legal regulations and by the literature of social insurances and protection, but, perhaps paradoxically, it was less approached in terms of accounting. We believe that this perspective is able to strengthen the segment of social accounting, which has the human resource at its core. The family is the human resource on which we will focus our attention (not the employee, unemployed, beneficiary of scholarship, retiree, etc.).

Accounting is intended to illustrate the life of entities, being, as professor Bernard Colasse said, “a social product of information, strengthened through practice over a history of five centuries...”. Therefore, in our approach to investigate the financial accounting information regarding family allowances we will relate to the entities of the public administrations that carry the responsibility of their management, namely municipalities and regional labour and social protection directions.

As public institutions, the role of municipalities is to manage and resolve the public affairs of the towns and cities where they operate, a role given due to the reasoning that they are the closest to the citizens. The labour and social protection directions are decentralized public services of the Ministry of Labour, Family and Social Protection, which, among others, is responsible of managing and administering social benefits and of running activities in the field of women’s rights and family policies.

Social life takes place within territorial human communities. These are perceived as [Pascaru, (2003)] groups of people who live within a certain social division of labour, in a certain geographical area, having a common culture and a social system of organizing activities.

We propose a pragmatic approach of the financial accounting aspects regarding family allowances, noting, however, that by using conceptualization we can’t issue infallible verdicts regarding their status within social protection. Why? Because social insurances and social assistance are two major components of social protection, but, in the first case, social benefits are given in exchange for contributions paid previously, while social assistance is for people without minimum existential resources.

However, it is clear that these social benefits are a financial support given to the family, regardless of its social status, and the entities in the public sector play multiple roles in this process (managing, financing, collecting / supplying information, etc.).

### **The legal framework and the characteristics for family allowances and social benefits associated to them**

The presentation of the main normative documents that establish the legal patterns for family allowances uses as first reference the family and its forming. Therefore, by relating to family and to the granted forms of support, we can mention the following legal regulations with subsequent amendments:

- Law no. 396 of October 30, 2006 on the granting of financial support for

setting-up a family;

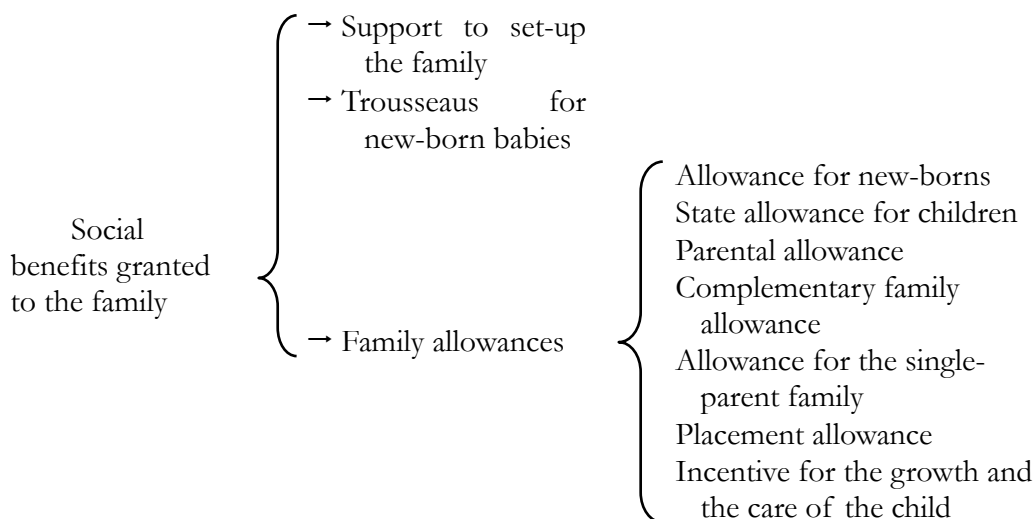
- Law no. 482 of December 19, 2006 on the granting of trousseaus to new-born babies;
- Law no. 461 of July 18, 2001 on the guaranteed minimum income (allowance for new-borns);
- Law no. 61/1993 regarding state allowance for children;
- GEO no. 105 of October 24, 2003 regarding the additional family allowance and the allowance for the support of single-parent families;
- GEO no. 148 of November 3, 2005 regarding the support of the family in raising children, etc;

The Constitution of Romania stipulates the following: “children and young people enjoy special protection and assistance in achieving their rights. The government grants state allowances for children and benefits to support children who have an illness or disability”.

Gradually, supporting children has a precedent in the support of people who want to set-up families from where these children will come, both of them being dimensions of social policies. The actual forms of support are the operational instruments of intervention of the state and of public authorities.

The schematic structure of the social benefits granted to the family is as follows:

### Scheme no. 1. Types of social benefits granted to families



Thus, setting-up a family in which both spouses are at their first marriage is supported by public authorities through a (symbolic) *financial support* of the family.

Each new-born has the right to a free *trousseau* that includes clothes, linen and care products. It is given once by the local public authorities when the child leaves

the maternity ward or when the birth certificate is issued.

The long period of time needed to go through all the steps stipulated by the legislation regarding public acquisitions in order to procure the products of the trousseau, the diversity of the products existent on the market and the volume of the acquisition, the difficulties in finding a supplier that provides all the necessary products led to the decision to give the family the equivalent money value of the trousseau starting with January 2007.

The *allowance for new-borns* is given to mothers for each of the first 4 children born alive, obviously once for each child.

The *state allowance for children* is a form of monthly financial support given by the government to families with children. It represents a universal right for all children under 18 years old (including children who turned 18 and are attending high-school or a vocational school up until they graduate).

The beneficiaries of this type of financial support are: children who don't attend school, children who attend compulsory general education, children under 18 years old and young people who turned 18 but are attending school, according to the law.

The *parental allowance* is granted to one of the parents of the new-born, who, in the year previous to the child's birth has earned for 12 months professional incomes subjected to the income tax. This allowance may be granted to any of the child's parents until the child turns 2 or, in the case of a disabled child until he/she turns 3.

The *support allowance for the single-parent family*, which consists of one person and children under 18 years old, is granted in case the monthly net income per family member is below a certain threshold value.

The single person is in one of the following situations: single; divorced; widowed; the spouse is declared missing by court order; is in preventive custody for more than 30 days or is serving a jail sentence and he/she doesn't participate in the support of the child.

The condition is also available for the *complementary family allowance*.

The solution of the requests regarding the granting of the two types of allowances is conditioned by a social investigation at the home of the applicant, which verifies the information written in the documents. These allowances are paid during school holidays also.

The *placement allowance for children in foster care* is given monthly for each foster child.

The *monthly incentive for the growth and the care of the child* is given to people who have the right to receive the parental allowance but decide to go back to work before the expiration of the two years of parental leave they are entitled to.

The granting of social benefits is conditioned by the compiling of an application by the applicant / recipient addressed in most cases to the town hall, but also to school units (for the state allowance for children who attend compulsory general education) or to the General Directorate of Social Assistance and Child Protection (when the applicant requests the state allowance for a disabled child).

The application must be accompanied by different documents, depending on the nature of the benefit (for example, a copy of the birth certificate, statutory declarations, documents showing the members of the family and its incomes in case the allowance is conditioned by the size of the incomes).

Municipalities are obligated to periodically communicate to the regional labour and social protection directions various information, depending on the nature of the allowance. The information may regard:

- The number of families that received financial support, the age and citizenship of the spouses and the paid amounts;
- Summary statements regarding the mandates of the mayor and the beneficiaries of the trousseau for new-borns;
- The mandate to establish the rights to the complementary family allowance or the support allowance, together with the request of the applicant approved by the mayor;
- The registered applications for the state allowance for children (for children who don't attend school) and the situation of children who died.

It may be concluded that the information circuit follows the trajectory: applicant/ beneficiary - Town hall - the Regional Labour and Social Protection Direction - the Ministry of Labour, Family and Social Protection

Public institutions are crystallizations of social relationships, therefore, it is estimated that it is ideal for public institutions and structures to be the ones reflecting the aspirations and value choices of the people. Thus, like all public institutions, municipalities deal with the mediation between the expectations of the members, the targeted goal and the environment conditions associated to human action.

The financial supporter of family allowances is the state, because all of the mentioned types of allowances are financed from the state budget. The payment to beneficiaries is done by town halls or labour and social protection directions, the necessary funds being ensured through the Ministry of Labour, Family and Social Protection.

Depending on the "social status" of the child, the necessary budget appropriations for the payment of state allowances for children are managed by the Ministry of Labour, Family and Social Protection (for children that don't attend school), by the Ministry of Education, Research, Youth and Sport (for children who attend compulsory general education, namely one of the education forms organized according to the law) or by the National Authority for People with Disabilities.

### **Value and number sizes of family allowances**

For certain types of social benefits the value was kept constant. This is the case for the allowance given for setting-up a family – 200 euro, the trousseau for new-borns – 150 lei, the state allowance for children up to 2/3 years old – 200 lei, while for other allowances the value was changed annually.

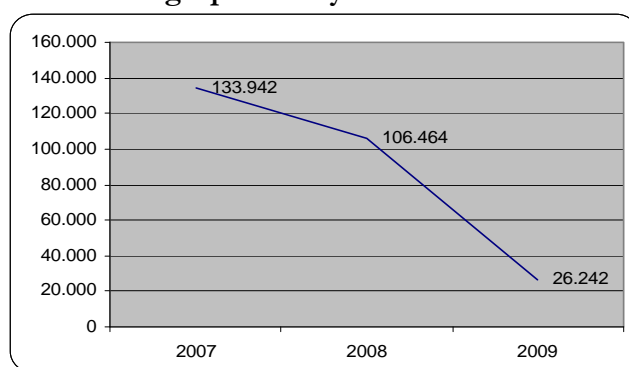
For the trousseau for new-borns the legislation stipulates the annual updating

and indexation depending of the inflation rate and based on a Government decision. However, its value wasn't changed since 2007.

In terms of the quantitative dimension, we may say the evolutions fluctuate from one year to the next.

Keeping up with the timeline, the chart below shows the numerical evolution of the beneficiaries of financial support for setting-up a family for the years 2007, 2008 and the first quarter of 2009:

**Chart no.1 The numerical evolution of the beneficiaries for financial support for setting-up a family between 2007 and 2009**

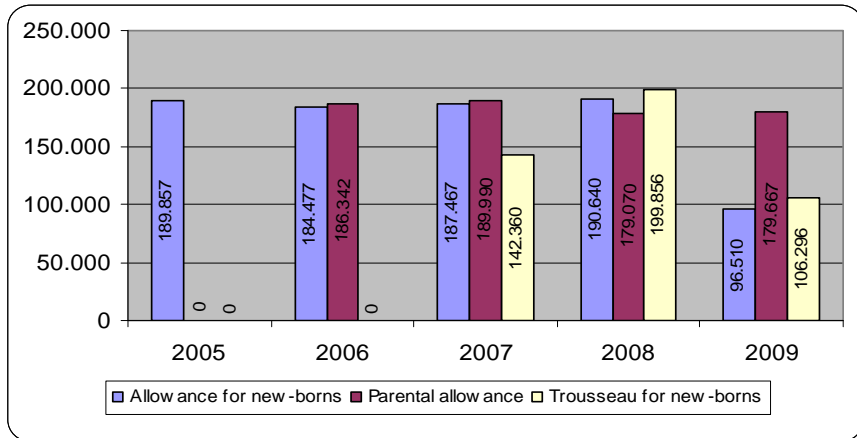


The chart's data show the descending evolution of the beneficiaries of financial support for building a family. The causes are multiple and interrelated: recent demographic evolutions, the economic context, not knowing the legislation, negligence, etc.

The trousseau for new-borns and the allowance for new-borns are intertwined since both have the same beneficiaries. They are also in a dependency relationship with the parental allowance because is granted to children aged 0 – 2/3 and the term new-born refers to a child aged up to 12 months.

The way how the numerical correlation between the mentioned categories of benefits is achieved results from the data presented in the next chart:

**Chart no. 2. The number of beneficiaries of trousseaus for new-borns, of allowances for new-borns and parental allowances between 2005 and 2009**

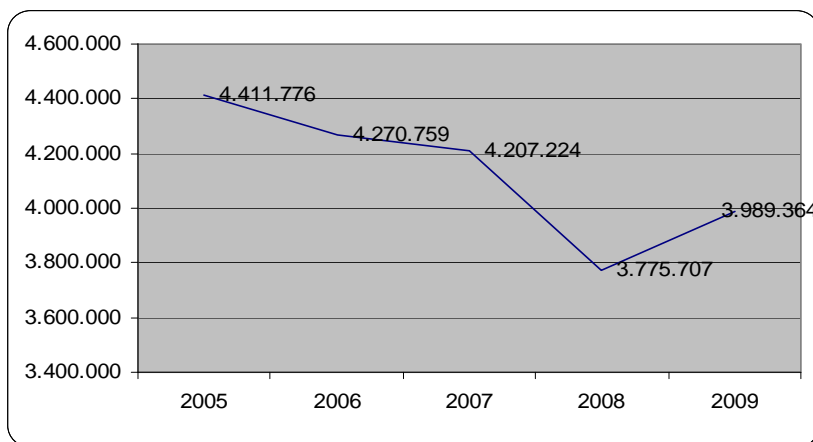


Although theoretically the number of beneficiaries of trousseau for new-borns and the allowance for new-borns should be the same, we see differences that go up to 45.107 beneficiaries in 2007. In terms of the existence of forms of social protection, we see that the allowance for new-borns prevails, being succeeded in 2006 by the parental allowance and by the trousseau for new-borns in 2007.

According to the drafts of legislation, the trousseau for new-borns and the allowance for new-borns will be substituted by a single allowance. The reasons behind this change are related to reducing bureaucracy and the administrative costs, but also to the current economic context that doesn't allow allotting additional money from the state budget.

The numerical evolution of the beneficiaries of state allowances for children between 2005 and 2009 is seen in the chart below:

**Chart no.3. The number of beneficiaries of state allowances for children between 2005 and 2009**



As can be easily seen, the number of beneficiaries of state allowances for children dropped from 4.444.776 persons in 2005 to 3.775.707 persons in 2008.

A slight increase in the number of beneficiaries was recorded in 2009 compared to the previous year, namely by 231.557. This recent evolution may be due to the fact that most employed women take into account their financial situation when deciding to have a baby and the opportunity to receive 85% of their average wages has encouraged active women to have a baby.

The evolutions of the quanta of the allowance for new-borns, the state allowance for children and the parental allowance are seen in the next table.

**Table no. 1. The evolutions of the quanta of the allowance for new-borns, the state allowance for children and the parental allowance**

Type of allowance \ Year	2005		2006	2007	2008		2009
Allowance for new-borns	186		195	204	213		230
State allowance for children aged 0 – 2 children aged 2 – 18	22,5*	23**	24	200	200		200
				25	32***	40****	42
Parental allowance	-		800	600	600		600
							85% of the average income in the last 12 months < 4.000

\* up to 1.07.2005; \*\* from 1.07.2005; \*\*\* up to 1.03.2008; \*\*\*\* from 1.03.2008

The data in the table highlight multiple aspects, such as: the ascending trend of the allowance for new-borns, as well as the state allowance for children, the descending trend (at least until 2009) of the parental allowance and its limiting to 4.000 lei; the splitting of the children allowance in two starting with 2007, the significant increase of the state allowance for children aged 0 to 2, etc.

According to Law no. 257 of October 31, 2008, starting with January 1<sup>st</sup> 2009, the person who in the year previous to the child's birth has earned for 12 months professional incomes subjected to the income tax will benefit of a monthly allowance of 600 lei or an allowance representing 85% of the average income in the last 12 months, without exceeding 4.000 lei.

It should be mentioned that the replacement of the trousseau for new-borns

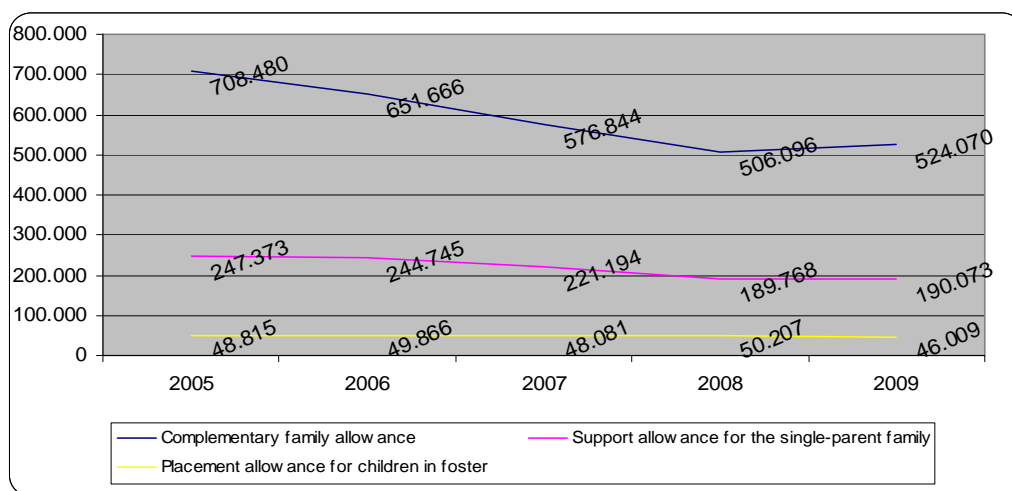


and the allowance for new-borns with the sole allowance of 350 lei will reduce the benefit of the family with 30 lei compared to the value of the benefits granted in 2010.

Also, children with disabilities receive a state allowance in an amount increased by 100% until they turn 3.

The number of people who received the complementary family allowance, the support allowance for the single-parent family, as well as the placement allowance for children in foster care between 2005 and 2009 is seen in the chart below:

**Chart no. 4 The number of people who received the complementary family allowance, the support allowance for the single-parent family, as well as the placement allowance for children in foster care between 2005 and 2009**



If we refer to the extremes of the reference period we notice a drop in the number of beneficiaries for all the three categories of benefits.

Thus, for the complementary family allowance the number of beneficiaries was 708.480 persons in 2005 and in 2009 their number was reduced to 524.070 persons. The number of persons who received the support allowance for the single-parent family was 247.373 in 2005 and after 4 years it dropped to 190.073, a decrease of 57.300 persons. The placement allowance for children in foster care didn't record significant fluctuations, the biggest being of 4.198 recipients (a modification recorded in 2009 compared to the previous year).

In terms of value, between 2005 and 2009, the monthly quantum of the complementary family allowance, of the support allowance for the single-parent family and of the placement allowance for children in foster care recorded the value seen in the table below:

**Table nr. 2. The monthly quantum of the complementary family allowance, of the support allowance for the single-parent family and of the placement allowance for children in foster care between 2005 and 2009**

Year	2005	2006	2007	2008	2009
<b>Type of allowance</b>					
<b>Complementary family allowance</b>					
- family with one child	32	34	36	38	50
- family with 2 children	38	40	42	44	60
- family with 3 children	43	45	47	49	65
- family with 4 or more children	48	50	52	54	70
<b>Allowance for the single-parent family</b>					
- family with one child	48	50	52	54	70
- family with 2 children	56	59	62	65	80
- family with 3 children	64	67	70	73	85
- family with 4 or more children	72	76	79	83	90
<b>Placement allowance</b>					
- for each child who was placed in foster care	78	82	86	90	97

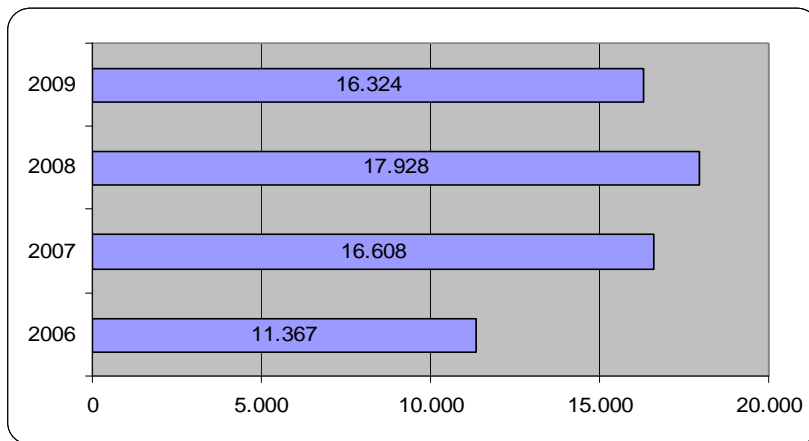
The difference between the quantum of the complementary allowance and the quantum of the support allowance depends on the number of children in the family. Therefore, in 2009, for the family with one child, the complementary allowance was 50 lei and for the family with 4 children it was 70 lei. It's obvious that although it's gradual, the variation between the levels of the allowance is extremely low, 5 to 10 lei. Thus, we could rhetorically ask ourselves if a low income on each family member and the expenses for raising a child may be compensated with 5 or 10 lei?

Another criterion of differentiation is the time factor. In this regard, we are able to see the ascending evolution of the value size for the three categories of allowances presented in the table for the entire analyzed period. Thus, the complementary allowance increased in 2009 with 18 lei compared to 2005 for the families with one child, and with 32 lei for the families with 4 children. A similar evolution is noticed for the placement allowance for which the most significant increase was 24 lei for the families with 2 children.

The maximum income limit per each family member, which conditions the granting of the complementary family allowance and the support allowance for the single-parent family, has the following evolution: 160 lei in 2005, 168 lei in 2006, 176 lei in 2007, 184 lei in 2008. Starting with 2009, the provision according to which the monthly income per family member has to be below the minimum net wage (423 lei in 2009) has entered into force.

The next chart shows the evolution of the perception regarding going back to work during the period when both the state allowance for children and the parental allowance are granted.

**Chart no. 5. The evolution of the number of beneficiaries of the parental incentive between 2006 and 2009**



We are able to see the sinuous evolution of the number of beneficiaries of the parental incentive. The maximum point was reached in 2008 when 17.928 people who were entitled to the parental allowance return to work.

The parental incentive is cumulated with the state allowance for children. In case of returning to work, the beneficiary will receive the following: a salary from the employer; a monthly incentive from the government until the child turns 2 or 3 years old – the state allowance for children.

The quantum of the parental allowance was 300 lei in 2006, and since 2007 its value has been kept constant to 100 lei.

“Returning to work” before the parental leave expires shouldn’t be seen only for its pecuniary side. The current economic context raises growing concerns about keeping a job. Relevant conclusions could be drawn only by knowing the proportion of people returning to work who receive the amount of 600 lei and of those who benefit of incomes higher by 15%, to which the parental incentive is added.

### **Technical aspects of the family allowance accounting**

The current accounting places family allowances at the level of two categories of public entities: municipalities and territorial labour and social protection directions.

Without ignoring the accounting principle of the economic entity assumption, we thought it was necessary to present how family allowances are transposed in the accounting of both public institutions. This way, we will obtain an overall picture of the accounting technique regarding family allowances, the side of social accounting.

Although the municipalities manage a variety of supporting documents for the granting of social benefits for the family (which compose the file of the applicant, as

well as documents that are sent to the labour and social protection directions), only the following are reflected into their accounting: the financial support granted for setting-up a family, the trousseau for new-borns and the allowance for new-borns.

Next, we'll present the accounting dimension of the family allowances and of their associated social benefits (namely the three categories of benefits mentioned as belonging to the municipalities' accounting):

### The accounting of the municipality

→ showing the payment obligation of welfare:

<b>677.57.02.01</b>	=	<b>438analytic</b>	8.890
Welfare		Other social debts and claims"	

57.02.01 – the budget classification code for „Welfare in cash”

→ the payment of welfare, based on a financing account and in cash:

<b>581</b>	=	<b>7702.57.02.01</b>	8.890
Internal transfers		Financing from the local budget	

<b>5311</b>	=	<b>581</b>	8.890
Petty cash		Internal transfers	

<b>438analytic</b>	=	<b>5311</b>	8.890
Other social debts and claims		Petty cash	

### The accounting of labour and social protection directions

→ showing the payment obligation of welfare:

<b>677.57.02.01</b>	=	<b>438analytic</b>	523.680
Welfare		Other social debts and claims	

→ showing the financing that will be used to pay family allowances:

<b>4611</b>	=	<b>7701.57.5.1</b>	523.680
Various debtors		Financing from the state budget	

→ the settlement of family allowances is recorded the following month as follows:

<b>438 analytic</b>	=	<b>4611</b>	425.952
Other social debts and claims		Various debtors	

At the level of Labour and social protection directions are also accounted the operations regarding social benefits found within the accounting of the municipality:

→ showing the payment obligation to municipalities:

<b>671.51.1.36</b>	=	<b>462</b>	254.280
Current transfers between public institutions		Various debtors	

51.1 – the budget classification code for „Transfers between public institutions”

→ the transfer of financial resources to municipalities:

<b>462analytic</b>	=	<b>770.51.1</b>	254.280
Various debtors		Financing from the state budget	

The territorial labour directions fill the accounting information regarding family allowances, particularly on horizontal, meaning in terms of the nature of the reflected benefits and less in terms of the used technical instruments. Because they are government subordinated public institutions, the funds will come from the state budget. It's interesting that for the allowances paid by mail, the use of the funds are highlighted in the same month as the payment obligation. The explanation (at least partial) is the need to observe the principles of the budgetary financing according to which the budget authorization is limited by time and not spending the funds allotted for a certain purpose until the end of the fiscal year will lead to the withdrawal of those funds.

Looking at the way social benefits for families are transposed into accounting we could say that the principles of accrual accounting are not exactly applied in practice. We are especially considering the allowances / indemnities that are given for a period exceeding one year. Their total payment obligation should be acknowledged since the moment it has been generated, meaning the birth of the child or from the moment the child has turned 2/3 years old. Provisions related to the persons who, because of various reasons (death, abandonment of school, etc.), will no longer benefit of these allowances, the indexation of the amount, etc. intervene in the quantification of the debt's value, but for these risks we may turn to an accounting mechanism that is “on hold” – provisions.

We may conclude that transposing into accounting family allowances and the social benefits associated to them is simple and involves: acknowledging the obligation of payment, receiving the financial resources and distributing them to the beneficiaries; the unitary encoding of budgetary revenues and expenditures with the help of the budgetary classification.

## Conclusions

A society is a state, typified by repetition and instructions, sanctioned by rules of constraint and lead by common values.

Although it confronted a series of negative phenomena, the Romanian family found the means to adapt to the economic, social and cultural changes that took place in the last decades.

The evolution of societies was characterized by changes caused by crises rather than by a designed and planned social development [Zamfir and Stanescu (2007)].

Regarding the structure of the forms of social protection for families with children there are no disagreements, but there are conflicting views regarding their size: on one side, some people claim that the government should support the family by granting social benefits as high as possible, others criticize the direction of the government towards establishing and executing budgets for socially assisted people.

Without being one-sided, we believe the “the truth is in the middle”. It can’t be denied that a high quantum of benefits (such as the state allowance for children and not only) may discourage work, but it is also true that “in order to receive, first you have to offer” (jobs, consultancy and solutions for obtaining income, promoting and rigorously supervising the principles of social ethics, non-discriminatory treatments in all the aspects of the social life, etc.).

We believe that the starting point could be to replace the opinions that claim there aren’t enough financial resources with a profound analysis of how public financial resources are used, with the intensification of the measures that generate economic growth (which automatically means a transfer of quality of life). To these we could add a long-term vision regarding the strengthening of social policies and, why not, a different perspective regarding them. As stated by Professor V. Ghețău, in France there is an exceptional policy for the family, but, paradoxically, the largest share is not represented by cash allowances, but are services and benefits for children, day-cares, kindergartens, maternal schools, paid vacations and rent facilities. Furthermore, France is the only country in the world where the tax on wages depends on the number and age of the employee’s children.

Transposing social benefits into current accounting is done at the level of municipalities, but also at the level of Labour and social protection directions. Synthetically, it may be said that accrual accounting in the public sector is limping in terms of the social benefits granted to the family by failing to fully acknowledge the obligation of payment at the time it was generated.

Taking responsibility is a process that depends on several factors: the changes in the value system of the community, the emergence of functional requirements for society, the changes in the system of priorities, the growing ability of institutions to expand their area of responsibility, the emergence of additional resources.

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