

FINANCIAL PERFORMANCE ANALYSIS TO PUBLIC INSTITUTIONS

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Abstract:

Performance is a permanent concern of all economic and non-economic actors participating in the financial circuit. Public sector performance describes the results of an activity in a given area, the cumulative results or all areas of activity of a public body, measured either in absolute terms or in relation to the results obtained in previous periods. Establishing a level of performance in the public sector at the institution level is a continuous and systematic process of measuring and evaluating own products, services and practices, comparing them with the best products of prestigious organizations in the same field. The paper approaches public institutions and their particularities, the performance concept in general and public institutions performance in particular. Also, the structure of the account of patrimonial result of public institutions is analysed and the patrimonial result is proposed as performance indicator to public institutions. Finally, the paper present a case study related to the financial performance analysis to a public institution - City Hall.

Keywords: *financial performance, public sector, public institution, patrimonial result*

JEL codes:: *H70, H83*