

THEORETICAL AND PRACTICAL ASPECTS OF THE FINANCIAL DIAGNOSIS FOR THE ROMANIAN PUBLIC INSTITUTIONS

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Abstract:

The need for efficient public management, a coherent and responsible local autonomy and the need to increase the efficacy and the capacity of the administration are the elements and factors that determine us to approach the idea of measuring the performance, especially the financial performance. Thus, we centred our analysis around the present tendencies of the public management and around the problem of the performance, passing from general (a given model in the Romanian legislation) to particular (the performance in the public sector, the measurement and the characteristics of the financial performance indicators for several Romanian village halls). Aim (general objective): 1. Testing the measurement indicators for the financial performance of the Romanian local authorities in order to establish the financial position of the public institutions. The testing was performed on three territorial administrative entities.

Keywords: *financial diagnosis, financial situations, indicators, budgetary account*

JEL codes: *H20, H21, C58*