

THE ACCOUNTANCY OF REVENUES AND EXPENDITURES IN THE ROMANIAN MAYOR'S HALLS

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Abstract

Our study presents the accountancy and the analysis of the revenues and expenditures to a commune hall from Romania. The mayor's hall is a local organism of the administrative power in municipalities, cities and communes. The accountancy is kept in mayor's halls on revenue groups, depending on their nature and source and on expenditure groups, depending on their nature and destination. In 2017 and 2015, the wage expenditure and the expenditure for the social contributions of the staff were the highest for the 5 analysed years. We observed a surplus only for these years. In 2016, 2014, 2013, a deficit is registered because the operational expenditure was higher than the operational revenue. The study approaches the notions of revenue and expenditure in a commune hall and analyses the structure of the revenues and expenditures in a commune hall, as well the notion of performance for a commune hall.

Keywords: commune halls, accounts of revenue, performances for the commune halls.

Clasificare JEL: H83, H72, H71

1. What are the public institutions? What are the commune halls?

The use of the budgetary resources, from the point of view of the revenues and the expenditures, as well as accountancy, is performed by specialised institutions according to the legislation. They are generically named public institutions.

We will further approach the concepts of institution and public institution and the legal frame for their activity.

The institution is a (governmental) institution developing social, cultural and administrative activities, a form of organisation of the social relations, according to the legislation of each domain. [1].

The Law 273/2006, updated, on the local public finances is related to “the formation, the management, the engagement and the use of local public funds, as well as the responsibilities of the authorities of local public administration and of the public institutions involved in the field of the local public finances”. [2]

The public institutions are defined as “governmental non-profit institutions, including the Romanian Parliament, the Romanian Presidency, the Romanian Government, the Ministries, the other specialised organisms of public administration, the Judicial Authority and all the subordinated central or local institutions, disregarding their financing type”. [3]

The local public institutions represent “the generic name, including the communes, cities, municipalities, the sectors of Bucharest municipality, and the counties, Bucharest, the public institutions and services subordinated to them, disregarding their financing type”. [4]

The public institutions include: “the Parliament, the Presidential Administration, the ministries, the other specialised organs of public administrations, other public authorities,

autonomous public institutions and the institutions which are subordinated to them or coordinated by them”. [5]

To a local level, through the adoption of the Law on local public finances, to a later date compared to the Law on public finances, there are established: “the principles, the general frame and the procedures for the formation, the administration, the engagement and the use of the local public finances, as well as the responsibilities of the authorities of local public administration and of the public institutions involved in the field of the local public finances”. [6]

From the above presented aspects, we may draw the conclusion that the main legislation regulating the activity of the public institutions are: the Law 500 / 2002 on the public finances, published in MO 597/2002, updated by the legislative informational product LEX EXPERT and the Law 273/2006 on the local public finances, published in MO 618/2006, updated by the legislative informational product LEX EXPERT.

The classification of the public institutions – after the importance of their activity –is:

- a) *The institutions of central public administration*: the Parliament, the Presidency, the Government, the Ministries and the other specialised central authorities of the public administration and the institutions directly subordinated to them.
- b) *The institution of local public administration*: communal, city and county councils, the General Council of Bucharest Municipality, as deliberative authorities; and the mayor’s halls, the presidents of the county councils and the general mayor of Bucharest, as executive authorities.

The Mayor’s hall is a local organ of the administrative power in municipalities, cities and communes. According to Article 4 from the Law 286/2006, the mayor’s hall represents the functional structure with permanent activity, including the mayor, the deputy mayor, the secretary of the administrative-territorial unit and the specialists, aiming to solve the current problems of the local community.

2. Revenue categories for the local budgets

According to the engagements accountancy, the revenues represents taxes, contributions and other sums to be collected according to the law, as well as the price of the sold goods and performed services in a specific period of time. [7]

The revenues are registered in the accountancy of the public institutions based on documents attesting the creation of the debt (the fiscal declaration or the decision emitted by the fiscal organ), dispatch notes, invoices, other legal documents or at the time of their collection, when there are no documents previous to the collection.

The accountancy of revenues is performed on revenue groups, depending on their nature and source. The main groups are: revenues from economic activities, other operational revenues, revenues from the production of fixed assets, fiscal revenues, security revenues, non-fiscal revenues, financial revenues, financing, subsidies, transfers, budgetary allocations with special destination, funds with special destinations, revenues from provisions, and extraordinary revenues [8]:

- 70 REVENUES FROM ECONOMIC ACTIVITIES
- 71 OTHER OPERATIONAL REVENUES
- 72 REVENUES FROM THE PRODUCTION OF FIXED ASSET
- 73 FISCAL REVENUES
- 74 REVENUES FROM SECURITY CONTRIBUTIONS
- 75 NON-FISCAL REVENUES
- 76 FINANCIAL REVENUES
- 77 FINANCING, SUBSIDIES, TRANSFERS, BUDGETARY ALLOCATIONS WITH SPECIAL DESTINATION, FUNDS WITH SPECIAL DESTINATION
- 78 REVENUES FROM PROVISIONS AND ALLOWANCES
- 79 EXTRAORDINARY REVENUES

3. Categories of expenditure in the public institutions

According to the accrual accounting, the expenditure reflects the cost of the good and services used for completing public services or revenues, and also subsidies, transfers, social assistance, for a certain period of time. [9]

Referring to the recognition time of the expenditures [8]:

- a) Staff expenditures: salaries in cash and in kind, bonuses, the end-of-year bonus, and their related contributions are recognised for the period when the work was performed.
- b) The entitlements for the current financial year, which are due and not paid, are also included in the staff expenditure of the financial year.
- c) Stock expenditures are recognised when the stocks are consumed, excepting the inventory objects, which are registered at their removal from use.
- d) The goods expenditures include the stocks consume, bought and paid in the previous financial years and consumed in the current financial year.
- e) The personal consume must be registered at the time of the dedicated production.
- f) The services expenditures are recognised for the period when the services had been delivered and the works had been completed, disregarding the time of their payment.
- g) Interest expenditures are recognised as costs for the period when they are owed according to the loan contract and not at the time of their payment.
- h) The capital expenditure is recognised monthly, as depreciation registered systematically during the useful life time of the fixed asset.
- i) The unamortized cost of the fixed assets that are disabled before the normal period of functioning is recognised as expenditure for the period of the event.
- j) Current expenses for the fixed assets do not represent a cost of the period. They will be recognised after the placing in service and the calculation of the amortization.
- k) The current of capital transfers between the units of the public administration are recognised as costs for the end beneficiaries of the funds.

Other national or abroad transfers are recognised as costs for the transferring institution.

4. The accounts of revenue and expenditure

In accounts, *the revenues from economic activities* are registered at the time of the delivery of the goods to the buyers, of the delivery based on invoice or according to other provisions of the contract or of the invoicing of the services, attesting the transfer of property to the client. *The own revenue of the public institutions* come from rental, organisation of cultural and sport activities, selling of products from own or related activities, services and so on. *The revenues from exchange differences* must be recognised in the period of their appearance, with the occasion of the settlement or of the report in the financial situations of the monetary elements, of the debts and claims, to an exchange rate different from that at the registering time or from that reported in the previous financial situations. *The revenues from interests* are registered in the course of their generation.

The expenditure accounts contain expenditure groups, depending on their nature and destination. The main expenditure groups are: stocks expenditures, expenditures for services from third parties, expenditures for other taxes and assimilated instalments, staff expenditures, other operational expenditures, financial expenditures, other expenditures financed from the budget, capital expenditures, amortisations and provisions, and extraordinary expenditures.

Revenues registration

Table no. 1: Registration of the revenues from fiscal declarations

Debits 2017 rents and concessions	464.00.00.02.A.30020530	750.00.00.02.A.30020530	12.615,32
Debits 2017 cars- Legal entities	464.00.00.02.A.16020202	735.06.00.02.A.16020202	13.423,13

Debits 2017 buildings- Legal entities	464.00.00.02.A.07020102	734.00.00.02.A.07020102	297.356,09
Debits 2017 land- Legal entities	464.00.00.02.A.07020202	734.00.00.02.A.07020202	55.834,53
Debits 2017 cars- Legal entities >12 tone 60%	464.00.00.02.A.16020202	735.06.00.02.A.16020202	285,97
Debits 2017 cars- Legal entities > 12 tone 40%	461.01.01.02.A.	448.01.00.02.A.16020202	190,64
Debits 2017 penalties	464.00.00.02.A.35020102	751.03.00.02.A.35020102	3.997,00
Debits 2017 fees – Legal entities	464.00.00.02.A.180250	739.00.00.02.A.180250	132,24
Debits 2017 taxes – Legal entities	464.00.00.02.A.160203	735.06.00.02.A.160203	252,7
Debits 2017 cas - individuals	464.00.00.02.A.16020201	735.06.00.02.A.16020201	140.989,94
Debits 2017 buildings - individuals	464.00.00.02.A.07020101	734.00.00.02.A.07020101	139.513,35
Debits 2017 land - individuals	464.00.00.02.A.07020201	734.00.00.02.A.07020201	196.762,25

Table no. 2: Collection of VAT and household taxes (IVG)

Amounts defined value added tax in education	521.01.00.02.A.110202	735.02.00.02.A.110202	148.000,00
Defined amounts of vat balancing	521.01.00.02.A.110206	735.02.00.02.A.110206	52.000,00
IVG Quotation Distribution	521.01.00.02.A.040201	731.02.00.02.A.040201	43.473,44

Table no. 3: Collection of FEADR sums

521.01.00.02.A.430231	458.05.02.02.A.430231	43.782,75
521.01.00.02.A.48020403	458.05.01.02.A.48020403	831.872,25

Table no. 4: Collection of cash taxes

	%	=	%	3.154,00
Penalties	531.01.01.01.02.A.35020102		464.00.00.02.A.35020102	145
Tax cars	531.01.01.01.02.A.16020201		464.00.00.02.A.16020201	175
Building tax	531.01.01.01.02.A.07020101		464.00.00.02.A.07020101	715
Tax cars	531.01.01.01.02.A.16020201		464.00.00.02.A.16020201	1.198,00
Outside Land tax	531.01.01.01.02.A.07020201		464.00.00.02.A.07020201	921

Table no. 5: Cash lodgement to treasury

581.01.01.02.A.	=	%	3.154,00
		531.01.01.01.02.A.35020102	145
		531.01.01.01.02.A.16020201	175
		531.01.01.01.02.A.07020101	715
		531.01.01.01.02.A.16020201	1.198,00
		531.01.01.01.02.A.07020201	921

%	=	581.01.01.02.A.	3.154,00
521.01.00.02.A.35020102			145
521.01.00.02.A.16020201			175
521.01.00.02.A.07020101			715
521.01.00.02.A.16020201			1.198,00
521.01.00.02.A.07020201			921

Table no. 6: Registration of the wage duties

Basic salary obligation			
641.00.00.02.A.68020502.100101	=	421.00.00.02.A.	16.449,00
Social security contributions CAS 20.80 %			

645.01.00.02.A.68020502.100301	=	431.01.00.02.A.	2.599,00
Unemployment unit obligation 0.5%			
645.02.00.02.A.68020502.100302	=	437.01.00.02.A.	82
Obligation health unit 5.20 %			
645.03.00.02.A.68020502.100303	=	431.03.00.02.A.	855
Obligation of risk and accidents 0.15%			
645.04.00.02.A.68020502.100304	=	431.05.00.02.A.	25
Obligation to leave and indemnities			
645.05.00.02.A.68020502.100306	=	431.07.00.02.A.	140

Table no. 7: Registration of the employees' deductions

	421.00.00.02.A.	=	%	4.477,00
Tax payroll obligation			444.00.00.02.A.	1.766,00
Obligation CAS 10.5 employees			431.02.00.02.A.	1.724,00
Health Obligation 5.5%			431.04.00.02.A.	905
Unemployment obligation 0.5%			437.02.00.02.A.	82

Table no. 8: Payment of the wage duties

Pay card basic salary				
421.00.00.02.A.	=	770.00.00.02.A.68020502.100101		1.202,00
Raising cash base salaries				
581.01.01.02.A.		770.00.00.02.A.68020502.100101		10.770,00
Cash deposit basic salary				
531.01.01.02.02.A.68020502.100101	=	581.01.01.02.A.		10.770,00
Cash payment basic wages				
421.00.00.02.A.	=	531.01.01.02.02.A.68020502.100101		10.770,00
Pay health unit 5.20 %				
431.03.00.02.A.	=	770.00.00.02.A.68020502.100303		855,00
Payment CAS 10.5%- employees				
431.02.00.02.A.	=	770.00.00.02.A.68020502.100101		1.724,00
CAS payment 20.80%				
431.01.00.02.A.	=	770.00.00.02.A.68020502.100301		2.599,00
Unemployment payment- unit 0.5%				
437.01.00.02.A.	=	770.00.00.02.A.68020502.100302		82,00
Risk and accidents Payment 0.15%				
431.05.00.02.A.	=	770.00.00.02.A.68020502.100304		25,00
Holidays and indemnities Payment 0.85%				
431.07.00.02.A.	=	770.00.00.02.A.68020502.100306		140,00
Wage tax Payment				
444.00.00.02.A.	=	770.00.00.02.A.68020502.100101		1.766,00
Health Payment 5.5%				
431.04.00.02.A.	=	770.00.00.02.A.68020502.100101		905,00
Unemployment Payment 0.5%				
437.02.00.02.A.	=	770.00.00.02.A.68020502.100101		82,00

Registration of duties and payments to suppliers

Table no. 9: Duties

Heating, lighting and driving force			
610.00.00.02.A.67020307.200103	=	401.01.00.02.A.67020307.200103	24,26

Water, canal, sanitation			
610.00.00.02.A.51020103.200104	=	401.01.00.02.A.51020103.200104	292,99
Public lighting			
610.00.00.02.A.700206.200103	=	401.01.00.02.A.700206.200103	13323,32
Heating, lighting and driving force			
610.00.00.02.A.51020103.200103	=	401.01.00.02.A.51020103.200103	1094,88
Fuels and lubricants			
602.02.00.02.A.84020301.200105	=	401.01.00.02.A.84020301.200105	477,75
Current repairs			
611.00.00.02.A.84020301.2002	=	401.01.00.02.A.84020301.2002	13593,64
Other expenditure on goods and services			
628.00.00.02.A.51020103.200130	=	401.01.00.02.A.51020103.200130	684,49

Table no. 10: Payments

Heating, lighting and driving force			
401.01.00.02.A.67020307.200103	=	770.00.00.02.A.67020307.200103	24,26
Water, canal, sanitation			
401.01.00.02.A.51020103.200104	=	770.00.00.02.A.51020103.200104	292,99
Public lighting			
401.01.00.02.A.700206.200103	=	770.00.00.02.A.700206.200103	13323,32
Heating, lighting and driving force			
401.01.00.02.A.51020103.200103	=	770.00.00.02.A.51020103.200103	1094,88
Fuels and lubricants			
401.01.00.02.A.84020301.200105	=	770.00.00.02.A.84020301.200105	477,75
Current repairs			
401.01.00.02.A.84020301.2002	=	770.00.00.02.A.84020301.2002	13593,64
Other expenditure on goods and services			
401.01.00.02.A.51020103.200130	=	770.00.00.02.A.51020103.200130	684,49

Registration of amortisations

Table no. 11: Registration of amortisations

681.01.00.02.A.51020103.710130	=	280.08.00.02.A.	15,83
681.01.00.02.A.51020103.710130	=	280.08.00.02.A.	15,83
681.01.00.02.A.51020103.710130	=	280.08.00.02.A.	15,83
681.01.00.02.A.51020103.710130	=	280.08.00.02.A.	15,83
681.01.00.02.A.51020103.710130	=	280.08.00.02.A.	15,83
681.01.00.02.A.51020103.710103	=	280.08.00.02.A.	786,11
681.01.00.02.A.51020103.710103	=	280.08.00.02.A.	447,78
681.01.00.02.A.51020103.710103	=	280.08.00.02.A.	717,89
681.01.00.02.A.51020103.710103	=	280.08.00.02.A.	1190,4
681.01.00.02.A.84020301.710130	=	280.08.00.02.A.	670,27
681.01.00.02.A.51020103.710103	=	280.08.00.02.A.	2312,43
681.01.00.02.A.51020103.710103	=	280.08.00.02.A.	694,44
681.01.00.02.A.83020330.710130	=	280.08.00.02.A.	1082,85
681.01.00.02.A.51020103.710102	=	281.03.00.02.A.	92,61
681.01.00.02.E.83100330.710102	=	281.03.00.02.E.	357,61
681.01.00.02.A.84020301.710102	=	281.03.00.02.A.	8635,49
681.01.00.02.A.51020103.710102	=	281.03.00.02.A.	593,87

Table no. 12: Investments

0.25% construction inspection			
231.00.00.02.A.EXTRETAPACANAL	=	404.01.00.02.A.70020501.580402	5.729,57
01% construction inspection			
231.00.00.02.A.EXTRETAPACANAL	=	404.01.00.02.A.70020501.580402	2.291,83
0.25% construction inspection			
404.01.00.02.A.70020501.580402	=	770.00.00.02.A.70020501.580402	5.729,57
01% construction inspection			
404.01.00.02.A.70020501.580402	=	770.00.00.02.A.70020501.580402	2.291,83
FEDR Advance collection			
521.01.00.02.A.430231	=	458.05.02.02.A.430231	43.782,75
FEDR Advance collection			
521.01.00.02.A.48020403	=	458.05.01.02.A.48020403	831.872,25
Technical verification - projection			
231.00.00.02.A.EXTRETAPACANAL	=	404.01.00.02.A.70020501.580402	3.150,00
VAT Technical verification - projection			
231.00.00.02.A.EXTRETAPACANAL	=	404.01.00.02.A.70020501.580401	630,00
Good Execution Warranty - Network Extension Design water and canal			
231.00.00.02.A.EXTRETAPACANAL	=	404.01.00.02.A.70020501.580402	3.056,00
VAT Design Water and Canal Networks			
231.00.00.02.A.EXTRETAPACANAL	=	404.01.00.02.A.70020501.580401	12.904,80
VAT Design Water and Canal Networks			
404.01.00.02.A.70020501.580401	=	770.00.00.02.A.70020501.580401	12.904,80
Extension design - water and canal networks			
231.00.00.02.A.EXTRETAPACANAL	=	404.01.00.02.A.70020501.580402	64.864,00
Extension design - water and canal networks			
404.01.00.02.A.70020501.580402	=	770.00.00.02.A.70020501.580402	64.864,00
Good Execution Warranty - Network Extension Design water and canal			
404.01.00.02.A.70020501.580402	=	770.00.00.02.A.70020501.580402	3.056,00
Technical verification - projection			
404.01.00.02.A.70020501.580402	=	770.00.00.02.A.70020501.580402	3.150,00
VAT Technical verification - projection			
404.01.00.02.A.70020501.580401	=	770.00.00.02.A.70020501.580401	630,00
VAT Execution outside water and canal networks			
231.00.00.02.A.EXTRETAPACANAL	=	404.01.00.02.A.70020501.580401	114.975,56
Execution outside water and canal networks			
231.00.00.02.A.EXTRETAPACANAL	=	404.01.00.02.A.70020501.580402	545.541,60
Good Execution Guarantees - Execution outside water and canal networks			
231.00.00.02.A.EXTRETAPACANAL	=	404.01.00.02.A.70020501.580402	59.592,91
Good Execution Guarantees - Execution outside water and canal networks			
404.01.00.02.A.70020501.580402	=	770.00.00.02.A.70020501.580402	59.592,91
Execution outside water and canal networks			
404.01.00.02.A.70020501.580402	=	770.00.00.02.A.70020501.580402	545.541,60
VAT Execution outside water and canal networks			
404.01.00.02.A.70020501.580401	=	770.00.00.02.A.70020501.580401	114.975,56

Table no. 13: Closing the accounts Expenditures

121.00.00.02.A.A02	=	%	682.127,81
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681.01.00.02.A.870204.710103	1.614,63
681.01.00.02.A.84020301.710102	25.906,47
681.01.00.02.A.83020330.710130	2.165,70
681.01.00.02.A.680206.710102	1.118,37
681.01.00.02.A.67020307.710103	102,27
681.01.00.02.A.51020103.710130	286,90
681.01.00.02.A.51020103.710103	17.707,17
681.01.00.02.A.51020103.710102	2.635,11
681.01.00.02.A.51020103.710101	6.585,06
679.00.00.02.A.680206.550118	- 5.534,00
679.00.00.02.A.51020103.5911	10.210,00
677.00.00.02.A.68021501.570201	11.890,00
677.00.00.02.A.68020502.570201	66.861,00
677.00.00.02.A.650250.570203	1.000,00
645.05.00.02.A.870204.100306	37,00
645.05.00.02.A.84020301.100306	66,00
645.05.00.02.A.700206.100306	66,00
645.05.00.02.A.68020502.100306	206,00
645.05.00.02.A.67020307.100306	15,00
645.05.00.02.A.67020302.100306	38,00
645.05.00.02.A.66025050.100306	33,00
645.05.00.02.A.51020103.100306	934,00
645.04.00.02.A.870204.100304	6,00
645.04.00.02.A.84020301.100304	12,00
645.04.00.02.A.700206.100304	12,00
645.04.00.02.A.68020502.100304	36,00
645.04.00.02.A.67020307.100304	3,00
645.04.00.02.A.67020302.100304	6,00
645.04.00.02.A.66025050.100304	6,00
645.04.00.02.A.51020103.100304	165,00
645.03.00.02.A.870204.100303	229,00
645.03.00.02.A.84020301.100303	405,00
645.03.00.02.A.700206.100303	405,00
645.03.00.02.A.68020502.100303	1.259,00
645.03.00.02.A.67020307.100303	102,00
645.03.00.02.A.67020302.100303	232,00
645.03.00.02.A.66025050.100303	204,00
645.03.00.02.A.51020103.100303	5.711,00
645.02.00.02.A.870204.100302	21,00
645.02.00.02.A.84020301.100302	39,00
645.02.00.02.A.700206.100302	39,00
645.02.00.02.A.68020502.100302	121,00
645.02.00.02.A.67020307.100302	9,00
645.02.00.02.A.67020302.100302	23,00
645.02.00.02.A.66025050.100302	21,00
645.02.00.02.A.51020103.100302	548,00
645.01.00.02.A.870204.100301	697,00
645.01.00.02.A.84020301.100301	1.227,00
645.01.00.02.A.700206.100301	1.227,00

645.01.00.02.A.68020502.100301	3.826,00
645.01.00.02.A.67020307.100301	306,00
645.01.00.02.A.67020302.100301	706,00
645.01.00.02.A.66025050.100301	621,00
645.01.00.02.A.51020103.100301	17.290,00
641.00.00.02.A.870204.100106	528,00
641.00.00.02.A.870204.100101	3.882,00
641.00.00.02.A.84020301.100101	7.764,00
641.00.00.02.A.700206.100101	7.764,00
641.00.00.02.A.68020502.100101	24.216,00
641.00.00.02.A.67020307.100101	1.941,00
641.00.00.02.A.67020302.100101	4.470,00
641.00.00.02.A.66025050.100101	3.939,00
641.00.00.02.A.51020103.100112	8.311,00
641.00.00.02.A.51020103.100101	101.153,00
629.01.00.02.A.51020103.200130	64.373,99
628.00.00.02.A.870204.200130	12.000,00
628.00.00.02.A.84020301.200130	1.434,37
628.00.00.02.A.700206.2002	9.596,76
628.00.00.02.A.51020103.200130	16.155,56
626.00.00.02.A.51020103.200108	5.783,90
614.00.00.02.A.51020103.200601	2.658,00
611.00.00.02.A.84020301.2002	138.040,56
611.00.00.02.A.51020103.2002	300,00
610.00.00.02.A.700206.200103	19.735,36
610.00.00.02.A.67020307.200104	864,56
610.00.00.02.A.67020307.200103	569,06
610.00.00.02.A.51020103.200104	8.964,57
610.00.00.02.A.51020103.200103	14.317,51
602.08.00.02.A.51020103.2011	2.979,69
602.08.00.02.A.51020103.200109	22.138,94
602.08.00.02.A.51020103.200101	5.993,50
602.02.00.02.A.84020301.200105	9.400,45
602.02.00.02.A.51020103.200105	3.395,35

Table no. 14: Closing the accounts for revenues

%	=	121.00.00.02.A.A02	1.322.978,28
751.05.00.02.A.370204			1190,43
751.05.00.02.A.370203			-1190,43
751.03.00.02.A.35020102			21792,5
750.00.00.02.A.30020530			12170
739.00.00.02.A.180250			9,18
735.06.00.02.A.160203			837,4
735.06.00.02.A.16020202			3929,82
735.06.00.02.A.16020201			3709,04
735.02.00.02.A.110206			292000
735.02.00.02.A.110202			633215
734.00.00.02.A.070250			22571,48
734.00.00.02.A.070203			443,53

734.00.00.02.A.07020203	-9373,29
734.00.00.02.A.07020202	23084,07
734.00.00.02.A.07020201	20185,66
734.00.00.02.A.07020102	10334,72
734.00.00.02.A.07020101	8063,41
732.01.00.02.A.030218	7530
731.02.00.02.A.040204	193000
731.02.00.02.A.040201	79475,76

Table no. 15: Closing the accounts of payments

521.02.00.02.A.	=	%	5.319.650,61
		521.01.00.02.A.070203	4.300,87
		521.01.00.02.A.07020203	179.197,45
		521.01.00.02.A.07020202	28.267,00
		521.01.00.02.A.07020201	99.727,00
		521.01.00.02.A.07020102	65.501,00
		521.01.00.02.A.07020101	124.270,00
		521.01.00.02.A.040204	835.000,00
		521.01.00.02.A.430234	7.680,00
		521.01.00.02.A.430230	10.604,80
		521.01.00.02.A.420265	299.080,31
		521.01.00.02.A.420241	19.219,00
		521.01.00.02.A.420234	2.848,00
		521.01.00.02.A.390207	87.733,19
		521.01.00.02.A.370204	26.190,43
		521.01.00.02.A.370203	- 26.190,43
		521.01.00.02.A.35020102	58.492,50
		521.01.00.02.A.040201	369.373,66
		521.01.00.02.A.300250	105.400,00
		521.01.00.02.A.30020530	159.827,74
		521.01.00.02.A.300201	45.117,72
		521.01.00.02.A.180250	52,00
		521.01.00.02.A.160203	1.599,41
		521.01.00.02.A.16020202	14.287,80
		521.01.00.02.A.16020201	112.314,06
		521.01.00.02.A.110206	610.000,00
		521.01.00.02.A.110202	1.995.925,00
		521.01.00.02.A.070250	61.666,10
		521.01.00.02.A.030218	22.166,00

	%	=	521.02.00.02.A.	2.645.788,74
770.00.00.02.A.870204.200130				48.000,00
770.00.00.02.A.870204.100306				76,00
770.00.00.02.A.870204.100304				24,00
770.00.00.02.A.870204.100303				910,00
770.00.00.02.A.870204.100302				84,00
770.00.00.02.A.870204.100301				2.771,00
770.00.00.02.A.870204.100106				353,00
770.00.00.02.A.870204.100101				17.190,00

770.00.00.02.A.84020301.710130	25.000,00
770.00.00.02.A.84020301.2002	259.311,86
770.00.00.02.A.84020301.200130	113.556,71
770.00.00.02.A.84020301.200105	28.591,25
770.00.00.02.A.84020301.100306	132,00
770.00.00.02.A.84020301.100304	48,00
770.00.00.02.A.84020301.100303	1.607,00
770.00.00.02.A.84020301.100302	155,00
770.00.00.02.A.84020301.100301	4.869,00
770.00.00.02.A.84020301.100101	30.810,00
770.00.00.02.A.83020330.710130	38.982,75
770.00.00.02.A.83020330.100306	40,00
770.00.00.02.A.83020330.100304	19,00
770.00.00.02.A.83020330.100303	629,00
770.00.00.02.A.83020330.100302	57,00
770.00.00.02.A.83020330.100301	1.943,00
770.00.00.02.A.83020330.100101	12.269,00
770.00.00.02.A.700206.2002	19.827,76
770.00.00.02.A.700206.200103	97.489,17
770.00.00.02.A.700206.100306	132,00
770.00.00.02.A.700206.100304	48,00
770.00.00.02.A.700206.100303	1.583,00
770.00.00.02.A.700206.100302	152,00
770.00.00.02.A.700206.100301	4.903,00
770.00.00.02.A.700206.100101	30.820,00
770.00.00.02.A.70020501.710130	2.916,87
770.00.00.02.A.70020501.710101	299.080,31
770.00.00.02.A.68021501.570201	12.094,00
770.00.00.02.A.68020502.570201	257.130,00
770.00.00.02.A.68020502.100306	248,00
770.00.00.02.A.68020502.100304	76,00
770.00.00.02.A.68020502.100303	2.559,00
770.00.00.02.A.68020502.100302	247,00
770.00.00.02.A.68020502.100301	7.777,00
770.00.00.02.A.68020502.100101	52.922,00
770.00.00.02.A.670206.5912	20.000,00
770.00.00.02.A.67020307.2002	19.094,09
770.00.00.02.A.67020307.200104	4.697,09
770.00.00.02.A.67020307.200103	6.085,12
770.00.00.02.A.67020307.100306	30,00
770.00.00.02.A.67020307.100304	12,00
770.00.00.02.A.67020307.100303	408,00
770.00.00.02.A.67020307.100302	36,00
770.00.00.02.A.67020307.100301	1.224,00
770.00.00.02.A.67020307.100101	7.764,00
770.00.00.02.A.67020302.100306	77,00
770.00.00.02.A.67020302.100304	35,00
770.00.00.02.A.67020302.100303	609,00
770.00.00.02.A.67020302.100302	62,00

770.00.00.02.A.67020302.100301	2.653,00
770.00.00.02.A.67020302.100101	16.261,00
770.00.00.02.A.66025050.100306	66,00
770.00.00.02.A.66025050.100304	24,00
770.00.00.02.A.66025050.100303	816,00
770.00.00.02.A.66025050.100302	84,00
770.00.00.02.A.66025050.100301	2.484,00
770.00.00.02.A.66025050.100101	15.745,00
770.00.00.02.A.650250.710101	17.900,00
770.00.00.02.A.650250.580402	24.270,00
770.00.00.02.A.650250.580401	4.854,00
770.00.00.02.A.650250.570203	4.200,00
770.00.00.02.A.540250.200130	7.852,52
770.00.00.02.A.51020103.5911	14.030,00
770.00.00.02.A.51020103.2013	9.040,00
770.00.00.02.A.51020103.2011	2.979,69
770.00.00.02.A.51020103.200601	5.920,00
770.00.00.02.A.51020103.200530	31.806,68
770.00.00.02.A.51020103.2002	137.606,84
770.00.00.02.A.51020103.200130	260.021,22
770.00.00.02.A.51020103.200109	51.618,63
770.00.00.02.A.51020103.200108	23.527,94
770.00.00.02.A.51020103.200105	12.503,95
770.00.00.02.A.51020103.200104	34.577,29
770.00.00.02.A.51020103.200103	26.801,58
770.00.00.02.A.51020103.200101	18.137,42
770.00.00.02.A.51020103.100306	1.608,00
770.00.00.02.A.51020103.100304	580,00
770.00.00.02.A.51020103.100303	20.463,00
770.00.00.02.A.51020103.100302	1.936,00
770.00.00.02.A.51020103.100301	61.285,00
770.00.00.02.A.51020103.100112	27.520,00
770.00.00.02.A.51020103.100101	369.049,00

5. The structure of the revenues and expenditures to commune halls

The communal bodies, represented by the communal, town and municipal councils, are the structures that realize the local autonomy and have as attributions the elaboration and approval of the annual draft of the local budget, the establishment of the local taxes and fees, as well as the special taxes, according to the law.

The table below presents the account for patrimonial result for a commune hall.

Analysing the data from the account for patrimonial result for the last 5 years, we observe that:

- in the category of the operational revenues, in 2017, 2016, 2015 and 2014 the highest percentage belong to the revenues from taxes, security contributions and other revenues from budgets – a maximum of 83.73% in 2016. In 2013, the highest percentage belongs to the chapter Financing, subsidies, and transfers, a percentage of 72.87%.

- Financial revenues were registered only for one year, but their value is insignificant.

- The value of the extraordinary revenues is insignificant (maximum 1.53% in 2016).

Analysing the structure of the operational revenues in Table no.16, we may observe that the expenditure affecting the most the operational expenditures are:

- Wages and social contribution for the staff in 2017 (54.54%) and 2015 (45.11%);
- Capital expenditures, amortizations and provisions in 2016 (46.12%) and 2013 (75.51%);
- Stocks, supplies and services from third parties in 2014 (71.81%).

We highlight the absence of the financial expenses and of the extraordinary expenses.

Table no. 16: The account for patrimonial result in 2013-2017

Nr. Crt.	THE NAME OF THE INDICATOR	Cod rând	2017	%	2016	%	2015	%	2014	%	2013	%
A	B	C	1		2		3		4		5	
	REVENUES TOTAL		7061722	100	5751341	100	6351019	100	6452737	100	14270034	100
	EXPENDITURES TOTAL		5994993	99.9933975	8481159	100.005748	4666362	100	15213404	100	15213404	100
I.	OPERATIONAL REVENUES	01										
1.	Revenues from taxes, security contributions and other revenues from budgets	02	5468788	77.44	4815792	83.73	3903966	61.47	4162145	64.50	3042405	21.32
2.	Revenues from economic activities	03	46400	0.66	45450	0.79	22193	0.35	47435	0.74	336334	2.36
3.	Financing, subsidies, transfers	04	1286464	18.22	397855	6.92	2155564	33.94	1696098	26.28	10399122	72.87
4.	Other operational revenues	05	242859	3.44	404511	7.03	264518	4.16	542747	8.41	432519	3.03
	OPERATIONAL REVENUES TOTAL (rd.02+03+04+05)	06	7044511	99.76	5663608	98.47	6346241	99.92	6448425	99.93	14210380	99.58
II.	OPERATIONAL EXPENDITURES	07										
1.	Wages and social contributions for the staff	08	3270065	54.54	2465834	29.07	2104860	45.11	3677604	24.17	1560692	10.26
2.	Subsidies and transfers	09	442443	7.38	368369	4.34	523441	11.22	567300	3.73	388133	2.55
3.	Stocks, supplies and services from third parties	10	2033870	33.93	1735933	20.47	2004972	42.97	10924968	71.81	1776258	11.68
4.	Capital expenditures, amortisations and provisions	11	248141	4.14	3911023	46.12	33089	0.70	43532	0.29	11488321	75.51
5.	Other operational expenditures	12	474	0.01		0.00		0.00		0.00		0.00
	OPERATIONAL EXPENDITURES TOTAL (rd.08+09+10+11+12)	13	5994993	100.00	8481159	100.00	4666362	100.00	15213404	100.00	15213404	100.00
III.	THE RESULT FROM THE OPERATIONAL ACTIVITY	14										
	SURPLUS (rd.06-rd.13)	15	1049518				1679879					
	- DEFICIT (rd.13- rd.06)	16			2817551				2471886		1003024	
IV.	FINANCIAL REVENUES	17									55186	
V.	FINANCIAL EXPENDITURES	18										
VI.	THE RESULT FROM THE FINANCIAL ACTIVITY	19										
	SURPLUS (rd.17-rd.18)	20									55186	
	- DEFICIT (rd.18- rd.17)	21										
VII.	THE RESULT FROM THE CURRENT ACTIVITY	22										
	SURPLUS (rd.15+20-16-21)	23	1049518				1679879					
	- DEFICIT (rd.16+21-15-20)	24			2817551				2471886		1058210	
VIII.	EXTRAORDINARY REVENUES	25	17211	0.24	87733	1.53	4778	0.08	4312	0.07	4468	0.03
IX.	EXTRAORDINARY EXPENDITURES	26										
X.	THE RESULT FROM THE EXTRAORDINARY ACTIVITY	27										
	SURPLUS (rd.25-rd.26)	28	17211		87733		4778		4312		4468	
	- DEFICIT (rd.26-rd.25)	29										
XI.	THE PATRIMONIAL RESULT OF THE FINANCIAL EXERCISE	30										
	SURPLUS (rd.23+28-24-29)	31	1066729				1684657					
	- DEFICIT (rd. 24+29-23-28)	32			2729818				8760667		943370	

6. Revenues and the performances for the city/commune halls

Measurement of public sector performance involves taking into account the distinction between the following aspects that occur in a production process: the means used, the process, the product and the result or effect. From this perspective, we can establish a link between the public benefits and the means used to obtain them and between objectives achieved by these benefits [10].

Public sector performance describes the results of an activity in a given area, aggregate results or all areas of activity of a public body, being measured either in absolute terms or in

relation to the results obtained in previous periods [11]. Establishing a level of performance in the public sector at the institution level is a continuous and systematic process of measuring and evaluating its own products, services and practices, comparing them with the best products of prestigious organizations in the same field [12].

Smith [13] believes that performance measurement can be effective in public sector entities if it is clearly understood what is being measured, which means that entities have clear objectives. He is adept at measuring performance through indicators, because they act as identifiers of areas where unusual performance can occur.

Taking into account the limited approach of the notion of performance in the public-sector entities in Romania, it is worth mentioning the proposal of a new facet of performance measurement in the public sector institutions, namely coercive performance [14]. We appreciate that the use of this approach by actors involved in evaluating existing performance in public sector entities would be of interest, especially in the context of the mutations in the field, against the backdrop of the economic crisis [14].

In Romania, public sector performance studies are still at an early stage, and the application of the concept of performance in practice is almost non-existent. Also, in Romania, there is currently no system for measuring the performance in the public space and no implementation and monitoring process.

Consequently, we can say that the performance of public institutions is widely discussed in the literature, but to date there has been no common point of view, in that its definition has not received a unanimous connotation. The company's performance appraisal is much debated in the field of financial analysis. It can be said that the financial analysis proposes a partial diagnosis of performance and risk that only appears to be restrictive, given that it misses its own assumptions and limits in its area of investigation [15].

We think that the financial performance of a public institution can be expressed only by the simple difference between income and expenditure (patrimonial result) and not by looking for a correlation between surplus / deficit and patrimony items.

7. Conclusions

This analysis for the account of patrimonial result shows the evolution of revenues and expenditure for a commune hall in Romania and also the fluctuation of the patrimonial result.

We observe a surplus in 2017 and 2015, the years when:

- The staff expenditure and the social contributions for the staff were the highest during the 5 analysed years;
- The expenditures for stocks, supplies, services from third parties, the capital expenditures, the amortisations and the provisions were lower compared to the wages and the social contributions for the staff;
- There were registered high percent in the chapter: Revenues from taxes, security contributions and other revenues from the budgets.

In 2016, 2014 and 2013, there is a deficit registered because the operational expenditures are higher than the operational revenues. The highest percentage in the operational expenditures belongs to:

- Capital expenditures, amortizations and provisions in 2016 (46.12%) and 2013 (75.51%).
- Stocks, supplies, services from the third parties in 2014: 71.81%.

As dynamics, we observe:

- A yearly growth of the wages expenditures and the social contributions for the staff;
- A decrease of the capital expenditures, amortisations and provisions;
- A growth in the revenues from taxes, security contributions and other revenues from the budgets.

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