

FINANCIAL AUTONOMY OF THE ROMANIA'S MUNICIPALITIES: THE CASE OF ILFOV COUNTY'S TOWNS

Alina–Georgiana PROFIROIU

Bucharest University of Economic Studies
Bucharest , Romania
alina_profiroiou@yahoo.com

Aurelia STEFANESCU

Bucharest University of Economic Studies
Bucharest, Romania
aurelia.stefanescu@cig.ase.ro

Abstract: *In the context of the economic turbulences, the limitations of the public financial resources, a diverse interest of stakeholders, local communities' demands for the public service quality, the financial autonomy represents a source and an effect for the social and economic local development. The research aim was to investigate the extent of local financial autonomy in some municipalities and to discover some possible discrepancies between municipalities located in the same county, which is part of most developed region of Romania –Bucharest–Ilfov Region. In this respect, based on the public information taken from the local budgets and the budgetary exercises of the Towns of the Ilfov County in Romania, there were calculated the indicators of the financial autonomy for the year 2016. The research results emphasized a general low to medium level of financial autonomy, due to the fact that the average level of self-funding for the towns in Ilfov County was low, as a result of the low collecting of local duties and taxes by the Town Halls, the limitation of getting non-fiscal revenues and funding from external sources. This result is validated also by the high level of dependence of the local budget in comparison with the state budget in the case of the towns included into the study.*

Keywords: *financial autonomy, indicator, budget, decision, local public administration*

1. INTRODUCTION

The premise of this research is given by the importance of the financial autonomy at the local public administration level, taking into consideration its impact on the economic development of the local community and the increase of the degree of satisfaction of the local community members' needs. To these, there is added the local public administration authorities' responsibility in respect of the assurance of the public utility services, management of the transport infrastructure, management of the public funds and collectivity of duties and taxes.

In this context, the current research has as objective the analysis of the financial autonomy extent of the towns from Ilfov County, which it surrounds Bucharest, the capitale of Romania We consider that this approach will identify the financial autonomy boundaries and will contribute to the discovering of some possible discrepancies between municipalities located in same county, which is part of most developed region of Romania –Bucharest–Ilfov Region.

The paper comprises the following sections: the first section is intended to the professional literature review; the second section consists in the objectives and the research methodology. The third section presents the research results, respectively, the analysis of the financial autonomy level of the towns from Ilfov County. The last section is intended to the research conclusions, boundaries and future directions of research.

2. LITERATURE REVIEW AND LEGAL FRAMEWORK

In the professional literature, the financial autonomy has multiple approaches. The financial autonomy is a component of the local self-government. From legal point of view, the concept "local self-gornment" was defined by the European Charter of Local Self-Government, signed in Strasbourg in 1985, as "the right and effective capatown for local communities to regulate and manage within the limits of the law, under their own responsibility and in the interests of the local population, an important part of the public affairs".

Parlagi (2011) considered that the local self-government concept refers to a recognized and lawfully guaranteed right of the local communities, within the limits of the delegated competences, to manage their local issues. Guegant (2004) outlined that the financial autonomy of the local public administrations is relatively defined and it generates various interpretations in time and space. A similar idea is supported by Tsimi (2012) who revealed that self-government and financial autonomy are unclear, taking into account the fundamental principles of the territorial decentralization. Onofrei and Oprea (2008) considered that "the local self-government and the financial autonomy of local communities are two sides directly interconnected." Also, the authors stated that the real local self-government has as foundation the assurance of the financial autonomy. In opposition, the financial autonomy at the level of local public administrations is an essential instrument to accomplish the objectives of decentralization and regionalization (Schmitt, 2006). Oulasvirta & Turala (2009) examined the both dimensions of financial autonomy (the expenditure autonomy and revenues autonomy). Petkovska (2011) stated that financial autonomy takes into account the capacity of the institutions to manage independently the financial affairs, without any external influence. A way to measure the financial autonomy of the local public administration was that of calculating the weight of its personal revenues into its total budget. Fiscal decentralisation was considered by Bobakova(2017) as factor for strengthening the tax autonomy of local governments.

In terms of size, the local financial autonomy includes the following items: politics, economy and law; aspects of general autonomy, budgetary autonomy, fiscal autonomy, management autonomy (Oliva, 2017). In Parlagi's opinion (2011), the financial autonomy is the principle of the administrative law referring to the capacity of local authorites to directly and unconditionally manage their budget. The financial autonomy is based on the concept of legal personality, not being possible for the entities subordinated to the administration but without legal personality. Generally, the financial autonomy is the situation when the authorities of the local public administration do not depend on the central state budget.

In order to consolidate the financial autonomy, and in the context of the local public financial resources, Gilles (2012) proposed funding alternatives.

From economic point of view, fundamentals of local self-government is the ownership of patrimony, which it is administered by the local public authorities as a real owner. Therefore, the local public administration has the right to own resources which it has to manage in accordance with the attributions stipulated by law. According to this principle, the local authorities manage or can have financial resources, as well as the public or private property assets of the territorial administrative units (Profiroiu, 2010).

In Romania, the regulating framework of local self-government is the Constitution and the Law of local public administration no.215/2001. According to the Constitution, the functioning of the public administration from the territorial administrative units is based on the following principles: decentralization, local autonomy and deconcentration of the public services. Also, "the authorities of the public administration performing the local self-government in communes and towns are represented by the elected local councils and the elected mayors".

In accordance with the Law of the local public administration no.215/2001, local self-government is "a right and an effective capacity of the local authorities to solve and manage the public affairs in the interests of the local communities". In Romania, the local self-government can be only administrative and financial. In respect of the connotations of the phrase "local self-government", these refer to: organizing, functioning, competences, attributions and management of resources belonging to the territorial administrative unit. The financial autonomy is not the independence of the local authorities in terms of all their actions, a self-government, but it is compulsory that all these should be coordinated by the central administration. In accordance with the Law of the local public administration no.215/2001, the local authorities manage the financial resources or the assets within the public or private patrimony of the territorial-administrative units, in compliance with the principle of local self-government.

Keuffer (2016) revealed that the European countries display different national profiles of self-government; also, by appeal to the local autonomy indicator, the author concludes that there are significant discrepancies at the continental level. The results of the research performed by Cigu & Oprea (2012) validated the research hypothesis according to which the European Union countries have different levels of local autonomy and could be grouped in four distinctive classes: representative autonomy, normal autonomy, full autonomy and reduced autonomy. Ladner et al. (2017) offered a comprehensive methodology, using 11 variables for measuring local autonomy, which was applied to 39 European countries. For the period 1990 -2014 they revealed that the local autonomy had an overall increase, however there are significant differences between the countries.

In Romania, Moldovan (2016) tried to find out if local revenue mobilization is influenced by the type of sub-national governments. The conclusion of his study, based on data collected from all 3,227 Romanian local government (excepting Bucharest – the capital city) for the 2008 – 2011 period was that the type of territorial administrative units (communes, cities, municipalities, counties or sectors) does not affect the rate of revenue collection in the mentioned period of time. However, the study of Institute for Public

Policies (Institutul pentru Politici Publice – IPP, 2001, p.9) has shown that there is important differences between local governments in Romania concerning their capacity to collect the own revenues, that affect local financial autonomy. The results of the research performed by Dogariu (2010) pointed out the fact that at the level of the year 2008, the level of funding the expenditures through own revenues was of 4.1%.

The review of the financial decentralization at the Romanian public administration level during 1991 - 2005 showed its limitation, considering the high financial dependence of the public administration authorities in comparison with the central authorities, as well as the discrepancy in respect of the stabilization revenue allocation or the transfer of competences without correlation with the necessary resources (Onofrei and Oprea,2008). Also, the review of the financial autonomy within the local public administration in Romania, performed during 2008-2012, emphasized a direct correlation between the degree of the financial autonomy and the level of the local community development (Scutariu & Scutariu, 2015). The results of the research conducted by Jemna *et al.* (2013) for the period of the years 2008-2010, based on the analysis of 10 socio-economic and demographic variables, has shown that the financial autonomy level in Romania's counties was very low. Among the other variables with positive impact on local financial autonomy there were the high level of collecting the duties and taxes, the experience of the civil servants in management positions within the relevant departments of the local public administration, the capacity to obtain funds from external sources, such as the European funds (excluding the financial transfers, allowances or subsidies from the central level). Also, there were identified variables with negative impact, respectively: the unemployment rate and the demographic trend of ageing population. The variable "demographic trend of ageing population" is closely related to the size of the community (number of inhabitants), a relevant factor for the financial autonomy level. Oplotnik *et al.* (2012, p. 128-142) tried to determine whether and to what extent the own revenues and financial allocations from state budget correspond to the actual competences of the Slovenian municipalities.

The European Charter of Local Self-Government provides the principles to be complied with into the decision making process at local level by the political representatives in charge. Thus, the local public authorities have their own resources necessary to exercise their specific attributions, and these resources should be correlated with the attributions provided by the legal regulations. A major aspect is that part of the resources mentioned above should be generated by the fiscal revenues, related to the taxes and duties collected at local level, the taxes and duties set by the legislative authorities, i.e. by the local councils, obviously complying with the laws in the field.

3. RESEARCH OBJECTIVES AND METHODOLOGY

In order to accomplish the research objective, that is to analyze the financial autonomy level of the towns in Ilfov County, respectively Voluntari, Otopeni, Pantelimon, Chitila, Buftea, Măgurele, Popești-Leordeni, Bragadiru, we used the quantitative research. The population of the eight towns analysed is presented below:

Table 1. Population of Ilfov County's Towns

Voluntari	Otopeni	Pantelimon	Chitila	Bufta	Magurele	Popesti-Leordeni	Bragadiru
21820	8791	14466	7893	11601	5669	18278	11054

Source: National Institute of Statistics, 2018

In this respect, we examined the local budgets and their budgetary exercises, available on the town halls' official sites and we calculated the indicators of the financial autonomy for 2016 provided in the common Order of the Ministry of Administration and Interns and Ministry of Public Finance no. 244/2651/2010, respectively: the level of revenue realization, the level of personal revenue realization, the level of funding from personal revenues, the self-funding level, the personal revenues collected per capita, the level of collecting the taxes on property, the dependence level of local budget in comparison with the state budget, the level of decisional autonomy. The sources of interim data for determining the indicators of financial autonomy related to 2016 are displayed in Table 2.

Table 2. Sources of interim data related to 2016

Indicators	Data source		
	Initial budget	Budgetary exercise	National Institute of Statistics
Total scheduled revenues			
Total revenues			
Scheduled personal revenues			
Collected personal revenues			
Total collected revenues			
No. of town inhabitants			
Scheduled revenues from taxes on property			
Collected revenues from taxes on property			
Revenues received from the state budget			
Sums broken down from value added tax for balancing the local budgets			

Source: Authors, 2018

4. RESEARCH RESULTS

By examining the local budgets and budgetary exercises of the towns from Ilfov County, related to 2016, we calculated the indicators of the financial autonomy for the year 2016 for the towns of Ilfov County (Table 3).

Table 3. Indicators of the financial autonomy of the towns from Ilfov Count-year 2016

Indicators	Voluntari	Bragadiru	Pantelimon	Popești Leordeni	Chitila Town	Bufta Town	Otopeni Town	Măgurele Town Hall
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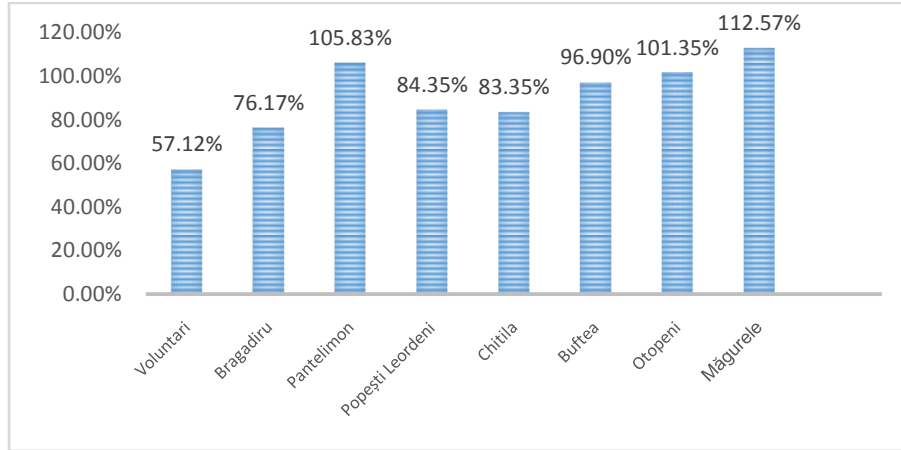
	Town Hall	Town Hall	Town Hall	Town Hall	Hall	Hall	Hall	
Level of revenue realization	57.12%	76.17%	105.83%	84.35%	83.03%	96.90%	101.35%	112.57%
Level of personal revenue realization	53.60%	87.25%	115.05%	82.14%	77.70%	84.49%	101,90%	125.46%
Level of funding from personal revenues	72.46%	70.30%	59.99%	88.34%	75.51%	57.08%	93,42%	78.04%
Level of self-funding	28.07%	31.13%	44.85%	52.32%	33.00%	19.23%	32,77%	25.66%
Personal revenues collected per capita(lei)	3,412.11	2,165.04	1,899.22	2,815.38	1,728.64	1,354.39	7.776,51	2,484.90
Level of collecting the taxes on property	56.97%	95.65%	115.39%	115.27%	66.25%	39.51%	111,96%	82.52%
Level of dependence of the local budget compared to the state budget	66.96%	59.08%	60.81%	47.68%	64.96%	79.34%	67.16%	74.31%
Level of decisional autonomy	81.29%	73.59%	60.57%	88.68%	76.86%	58.16%	93.50%	78.42%

Source: Authors, 2018

The first calculated indicator, i.e. the level of revenue realization, is the weight of total revenues collected within the total of scheduled revenues. According to Figure 1, there can be seen that three towns obtained a weight over 100%, as it follows: Măgurele Town Hall 112.57%, Pantelimon Town Hall 105.83% and Otopeni Town Hall 101.35%. In the case of the Pantelimon Town Hall, the revenues of the budgetary exercise on the 31st of December 2016 are higher than those set into the early 2016 budget, because its management focused on collecting with high priority the outstanding debits by foreclosure measures on the one hand, and on the other hand, by imposing new aggregations subject to taxation (gaining mainly movable and immovable assets). In opposition, Voluntari Town Hall, whose low level of revenue realization is 57.12%, due

to the outstanding revenues related to the due list on 31.12.2016, collected in low percentage. Also, another cause is represented by the big number of legal persons involved in special procedures (insolvency, bankruptcy).

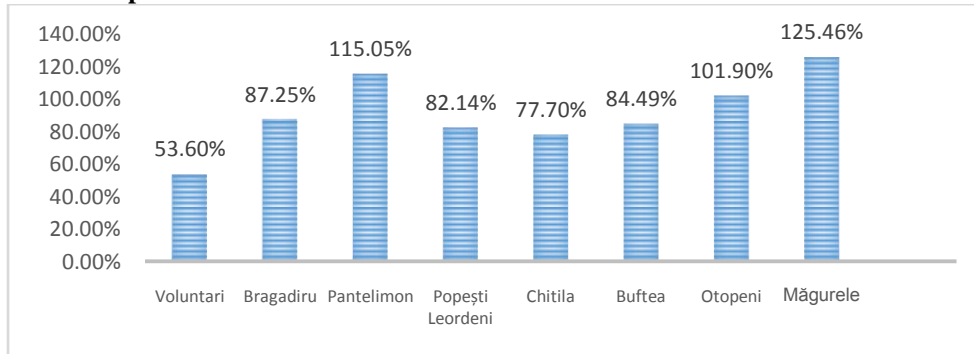
Figure 1. Level of revenue realization-2016



Source: authors, 2018

The second indicator, i.e. the level of personal revenue realization, is the weight of the personal revenues collected within the scheduled personal revenues. In Figure 2 there can be noticed that the level of creating personal revenues is over 100%, in the cases of the following Town Halls: Măgurele 125.46%, Pantelimon 115.05% and Otopeni 101.90%. In the case of Pantelimon Town Hall, the overpass of personal revenues of the budgetary exercise on the date of 31st of December 2016, in comparison with the revenues budgeted for 2016, is explained by imposing new aggregations subject to taxation (gaining mainly movable and immovable assests), which determined the increase of revenues from taxes on property, integrant part from personal revenues. Directly opposed there is Voluntari Town Hall which registered a wheight of personal revenues in a percentage of 57.12%. The diminished value of this indicator is explained by the big number of legal persons involved in special procedures (insolvency, bankruptcy), and therefore, in incapatown of paying the taxes related to the personal revenues.

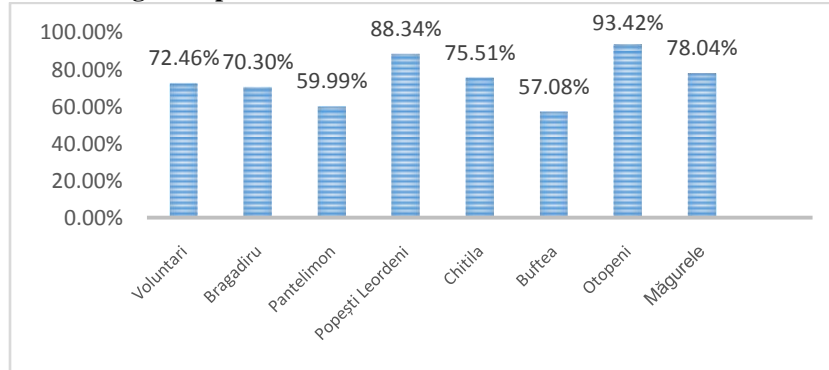
Figure 2. Level of personal revenue realization -2016



Source: Authors, 2018

In respect of the level of funding from personal revenues, this indicator represents the weight of the personal revenues collected within the total of the collected revenues. Otopeni Town Hall has the highest level of funding from personal revenues, respectively 93.42% (Figure 3), as a result of the high number of economic entities running their business across the town. The lowest level of funding from personal revenues is registered by Buftea Town Hall, 57.08%, due to its low capatown of collecting the taxes on property (37.85%).

Figure 3. Level of funding from personal revenues -2016

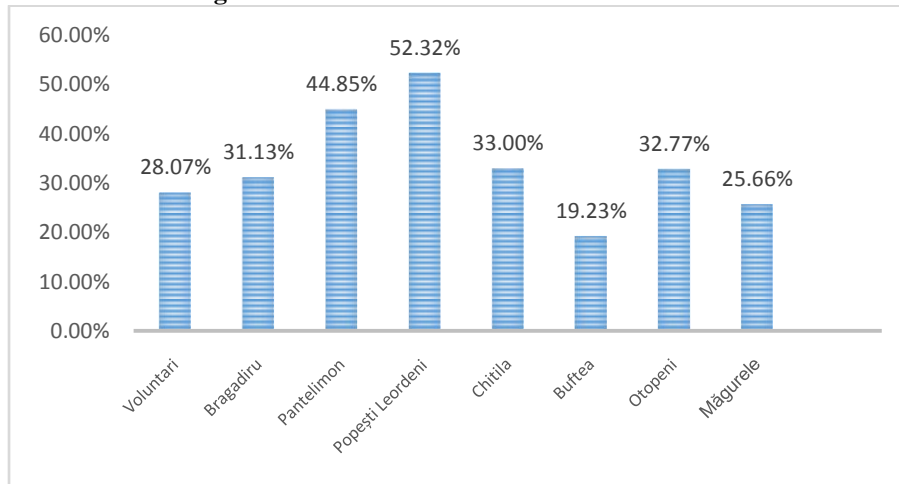


Source: Authors, 2018

The fourth indicator, i.e. the level of self-funding, is the weight of the collected personal revenues (exclusively shares) within the total of the collected revenues. This indicator is relevant for emphasizing the level of self-government, due to the fact that, in calculating the level of self-funding there are excluded the amounts received from the government as a result of the shares from the tax on revenue, which, although according to the Law 276/2006 represent own revenues, in practice, they are collected by the National Agency of Fiscal Administration, on behalf of the state, and later on, re-assigned to the local communities.

In Figure 4 there can be seen for all examined Town Halls a level of financial autonomy ranged between medium and low. Thus, only the town Popești Leordeni got a percentage over 50%, respectively 52.32%, due to the high level of revenue mobilisation from the tax on property and a balanced distribution of the shares related to the tax on revenue. At the end of the classification there is Buftea town with a level of self-funding of 25.66%, caused by the low level of funding from personal revenues, of only 57.08%. Overall, the towns from Ilfov County of 33.37%, present a medium level of self-funding, which pictures a low to medium level of financial autonomy.

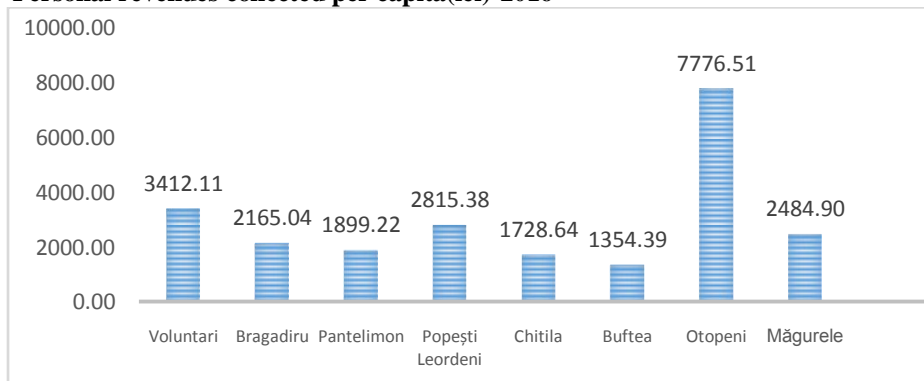
Figure 4. Level of self-funding -2016



Source: Authors, 2018

The fifth indicator, i.e. personal revenues collected per capita, is the ratio between the collected personal revenues and the number of town inhabitants. Thus, for the year 2016, Otopeni Town Hall collected personal revenues per capita in the amount of 7,776.51 lei (Figure 5). This high value, in comparison with the values got by the other towns, is explained, on the one hand, by the low number of town inhabitants, classified the last but one, with 13,861 inhabitants, and on the other hand, by the presence of the Otopeni airport within the town, which attracts a lot of economic entities. A low fiscal burden is in Buftea town (1354.64 lei). In the average, the sum of the personal revenues collected per capita into the towns from Ilfov County is of 2,954.52 lei, which would represent 15% of the annual average net wages of a Romanian citizen in accordance with the data submitted by the National Institute of Statistics.

Figure 5. Personal revenues collected per capita(lei)-2016



Source: Authors, 2018

The sixth indicator, i.e. the level of revenue collected from taxes on property, is the weight of the revenues generated by taxes on property scheduled within the total of revenues collected from taxes on property. The highest level of revenue realization

generated by taxes on property is registered at the Pantelimon Town Hall, 115.39% (Figure 6), as a result of effort concentration on priority collecting the outstanding debits on the one hand by foreclosure measures, and on the other hand, by imposing new aggregations subject to taxation (gaining mainly movable and immovable assets). In the case of the Popești Leordeni Town Hall, for the taxes on property there were recovered from the previous years amounts related to the taxes on property. In opposition, there is Buftea Town Hall with a level of collecting revenues from taxes on property of 39.51%, generated by non-communicating the fiscal obligations towards the tax payers. To this, there can be added the problems with certain tax payers without fixed sources of revenues.

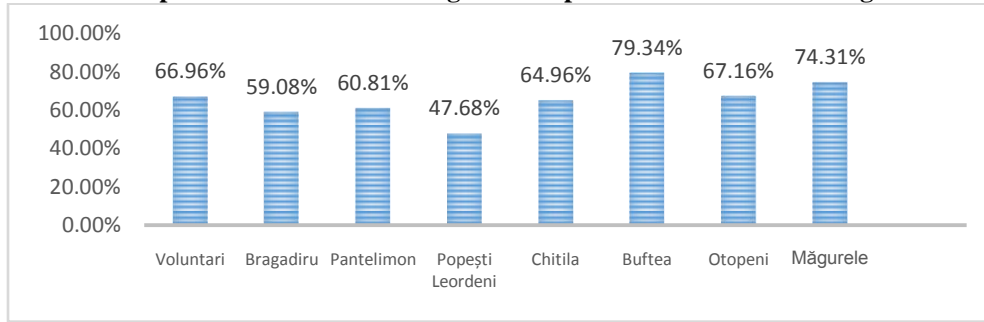
Figure 6. Level of revenue mobilisation from taxes on property-2016

Pantelimon	115.39%
Popești Leorc	115.27%
Chitila	66.25%
Buftea	39.51%
Otopeni	111.96%
Măgurele	82.52%

Source: Authors, 2018

The next indicator, i.e. the level of dependence of the local budget compared to the state budget, presents the weight of collectability from sources received from the state budget (VAT) within total collected revenues and, therefore, to what extent the Town Halls are dependent on the government by granting the shares related to the tax on revenue, the tax on added value and the various subsidies. According to Figure 7, the highest level of dependence of the local budget in comparison with the state budget is for the town Buftea (79.34%), generated by the low level of self-funding, of 19.23%, and the lowest level of dependence is held by the town Popești Leordeni, 47.68%, due to the high level of self-funding of 52.32%. According to the downward trend of the dependence level of the local budget compared to the state budget, there are the towns Măgurele (74.31%), Otopeni (67.16%), Voluntari (66.96%), Chitila (64.96%), Pantelimon (60.81%), Bragadiru (59.08%).

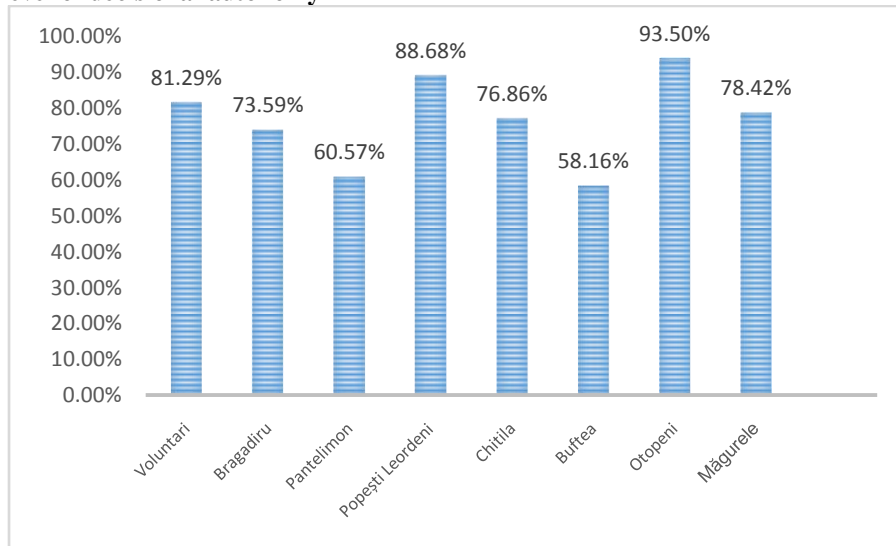
Figure 7. Level of dependence of the local budget in comparison with the state budget



Source: Authors, 2018

The last indicator, i.e. the level of decisional autonomy, is the weight of uncustomized revenues collected within the total of collected revenues. The uncustomized revenues are the collected personal revenues added with the sums broken down from the value added tax for the local budget balance (code 11.02.06). thus, the town with the highest level of decisional autonomy is Otopeni (93.5%) due to the fact that the personal revenues have a high weight within the total of revenues (93.43%), and the uncustomized revenues also have a high weight within the total of revenues. In terms of the decisional autonomy, this town is followed by the decreasing sequence of the towns Popești Leordeni (88.68%), Voluntari (81.29%), Măgurele (78.42%), Chitila (76.86%), Bragadiru (73.59%), Pantelimon (60.57%). The lowest percentage was obtained by the Buftea Town Hall (58.16%), caused by the low level of funding from personal revenues, under 60%, leading to a low weight of the uncustomized revenues within the total of revenues, exemplified by a low level of decisional autonomy.

Figure 8. Level of decisional autonomy



Source: Authors, 2018

5. CONCLUSIONS

This research emphasizes the fact that there are various conceptual approaches regarding the financial autonomy, but they interfere in terms of the following coordinates: the increase of the personal revenues, the budget management, and they assure a decision making process oriented towards the satisfaction of the needs of the local community members, contribute to the economico-social development of the local community.

The results of the analysis regarding the financial autonomy of the towns from Ilfov County showed the following: the Town Halls of Măgurele, Pantelimon and Otopeni have a collecting revenue level over 100%, and Voluntari Town Hall registers the lowest level of realization of revenues (57.12); the realization level of the personal revenues overpasses 100% in the cases of the Town Halls of Măgurele (112.57%), Pantelimon (105.83%) and Otopeni (101.35%), whereas at Voluntari Town Hall, it is the lowest; Otopeni Town Hall has the highest level of funding from personal revenues, and the lowest level of funding from personal revenues is at Buftea Town Hall; all analysed Town Halls have a medium level of self-funding; the highest personal revenues per capita were collected by the Town Hall of Otopeni, and the lowest, by the Buftea Town Hall; Pantelimon Town Hall registered the highest level of revenue realization from taxes on property, and the lowest, Buftea Town Hall; Buftea Town Hall (79.34%) has the highest dependence level of the local budget compared to the state budget, and the lowest, Bragadiru Town Hall (59.08%); Otopeni Town Hall has the highest level of decisional autonomy, and Buftea Town Hall, the lowest.

We consider that among the causes determining a low level of revenues stands the high number of the economic entities facing insolvency or bankruptcy, and therefore, their incapacity to pay local taxes and duties, as well as the lack of official information of the tax payers in respect of the fiscal and non-fiscal debts to the local budget.

In terms of the research boundaries, we consider that one of them is given by the reporting the analysis regarding the level of financial autonomy to only one county. Taking into account the fact that the territorial administrative regions of Romania face various levels of economic development, we consider that this limit does not affect the research results. As future research directions, we propose to carry on the research by extending the analysis of the level of financial autonomy to other counties, as well as by identifying the manners of increasing the level of financial autonomy at the level of the Romanian local public administration.

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