

STUDIU DIATOPIC PRIVIND REGIILE AUTONOME (R.A.) CU CAPITAL MAJORITAR DEȚINUT DE UNITĂȚILE ADMINISTRATIV- TERITORIALE (U.A.T.)

DIATOPIC STUDY OF AUTONOMOUS ADMINISTRATIONS (AA) WITH LOCAL ADMINISTRATIVE UNITS (LAU) AS MAJORITY SHAREHOLDERS

Drd.ec.,ing. Sabin SISERMAN
Universitatea Tehnică din Cluj-Napoca

Abstract: Locally significant autonomous administrations (AA) define an important category of public enterprises, which own a remarkable amount of fixed and current assets and develop vast, complex activities aimed at satisfying the basic needs of large local communities (municipalities or county seats). Most often, the activity range of these companies exceeds the territory of the local administrative unit in which their registered office is located, extending to neighboring local administrative units and thereby creating a metropolitan area of activity. As all public enterprises, the management of these institutions is suspected to be inefficient and disinterested as regards patrimony administration and management and qualitatively doubtful with respect to the services provided. This study aims at achieving a diatopic research into autonomous administrations, regardless of their size, based on the summary financial-accounting data presented on the website of the Ministry of Finances on December 31, 2013.

Keywords: autonomous administration, local administrative unit, assets, receivables, debts