

SISTEMUL BUGETAR AL ROMÂNIEI

Cursul nr. 3 - 28.02.2022

Drept financiar

Noțiunea de buget în general și de buget al statului

- În mod obișnuit, chiar în cazul activităților private de mici dimensiuni, agenții economici au, dacă nu un buget sofisticat, cel puțin un sistem de programare și de evidențiere a veniturilor și cheltuielilor proprii, pentru a-și putea evalua eficiența, a determina profitul și a evalua perspectiva activităților lor.
- Pentru stat însă, obținerea de profit nu reprezintă nici cauza și nici scopul activității lui financiare, deși problemele rentabilității serviciilor publice și a raportului între costuri și eficacitatea serviciilor oferite nu-i pot fi străine, ci, dimpotrivă, trebuie să-l preocupe în cel mai înalt grad.

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