



PROBLEMATICS OF MULTIANNUAL AUDIT OF BUDGET ALLOCATIONS FOR UNIVERSITIES

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Abstract *Scientific research, experimental development and innovation are the main creative activities of knowledge and generating economic and social progress, encouraged and supported by the state. The development of universities through government-funded funds is part of the strategic development policies and strategies of universities. Audit of Government-funded projects between universities takes the form of collecting and evaluating evidence based on data and information from the contractor's accounts, in relation to a series of mandatory pre-defined criteria through funding contracts for the purpose of determining and reporting the degree of compliance of the information with the required demands and expressing an opinion on the cost of the project, ie whether it provides a true and fair view in all material respects. The time period for auditing government-funded projects coincides with the project run times, which can sometimes be short-term horizons, or under one year or multi-year horizons, targeting medium to long-term horizons. From our professional practice we present some aspects of projects with multi-annual government funding.*

Key words:

Project,
management,
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expenses, activity,
subactivity

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H83

I. The structure of expenditures supported by budgetary funding of university projects

The amounts allocated to fund university projects must be in line with the allocation of strict amounts for the destinations covered by the grant agreements. From this perspective, the budget allocations for the financing of projects for universities according to the legal framework in force, are reflected in the following categories of expenditures for research activities:

- Category I. Expenses with staff;
- Category II. Expenses incurred with logistics;
- Category III. Travel expenses;
- Category IV. Expenditure on stocks;
- Category V. Capital expenditures;
- Category VI. Expenditure on services performed by third parties;
- Category VII. Indirect costs incurred.

Under the legislation, each spending category has the following structural details:

Category I. Staff costs relate to the following types of expenditure:

1. salaries and income assimilated to salaries, according to the law;
2. contributions related to salaries;
3. income assimilated to salaries, according to the law.

Category II. Expenses incurred with logistics include the following types of expenditure:

1. capital expenses;
2. expenditure on stocks;
3. expenditure on services rendered by third parties.

Category III. Expenditure on travel is reflected in:

1. the transport of persons involved in the funded project;
2. accommodation of persons who carry out activities under the funded project;
3. the legal daily allowance for persons involved in the project on the move;
4. fees for participation in conferences, congresses, scientific events, etc. ;

5. supporting the health insurance expenses for persons travelling abroad in order to carry out the actions or activities established by the project;
6. Visa fees;
7. other eligible fees provided by the funded project.

Category IV. Expenditure on inventories covers the following types of expenditure:

1. raw materials required for the project;
2. consumables for the project;
3. ancillary materials for the project;
4. project fuels;
5. spare parts required in the project ';
6. seeds and planting material within the project;
7. fodder;
8. inventory objects;
9. non-stored materials;
10. energy and water directly used in the project;
11. living organisms;
12. plants;
13. animals.

Category V. Capital expenditures include:

1. tangible assets that materialize in:
 - facilities;
 - equipments;
 - furniture;
 - computers;
 - computer accessories;
 - Other facilities and equipment according to the legal regulations;
1. intangible assets: computer programs, licenses, patents and the like, in accordance with the law.

Category VI. Spending on services performed by third parties includes:

1. maintenance of the premises;
2. repairs of the premises;
3. arrangement of premises;
4. Fees for the project;
5. management locations for the funded project;
6. rents for the project,
7. rental of spaces for scientific events;
8. Rental of equipment and equipment;
9. equipment rental;
10. rental of motor vehicles necessary for the project;

11. the transport of goods;
12. postal and telecommunication expenses directly used in the project;
13. financial audit expenses related to the project;
14. access to archives, libraries, publications, databases and other sources of information;
15. publishing expenses;
16. services for tests, analyzes, measurements and the like;
17. IT services;
18. Expert services, evaluation, technical assistance;
19. maintenance of the equipment used in the project;
20. protocol expenses, exclusively for the organization of scientific events stipulated in the financing contract and within the limits stipulated in the contract;
21. multiplication services;
22. Translation and interpretation services;
23. other services required for the project, provided for in the grant agreement.

Category VII. Indirect costs that result in overhead costs that are eligible for the project.

CONCLUSIONS:

Universities are licensed training providers who, according to the recommendations and funding rules, access partnership funds with other universities and viable and trustworthy organizations in projects based on expertise and experience in delivering project-specific services. The goals that universities propose through government funding projects are realistic and achievable. The generating factors that contribute to the successful implementation of government-funded projects are based on the expertise and professionalism of the people involved in the projects, on adequate material resources, complex and well-structured activities, partnerships with other universities and competent bodies experienced in providing project-specific services. The final result leads to the successful implementation of the projects and to the achievement of many short-term results in the medium and long term.

University-funded projects benefit from allocations for the following types of expenditure: Category I. Staff costs; Category II. Expenses incurred with logistics; Category III. Travel expenses; Category IV. Expenditure on stocks;

Category V. Capital expenditures;
Category VI. Expenditure on services performed by third parties;
Category VII. Indirect costs incurred.

There are situations where the projects financed by the budget extend over a multiannual period (more than one calendar year), ie the period of the scope of the audit exceeds one fiscal year, which requires and requires the following works for each year:

- the distinct highlight of the goods purchased through the project;
- drawing up a file with certified copies of the supporting documents for the project;
- monthly (periodic) management reports;
- Reports developed by each project participant to be mentioned:
 - Book publishing;
 - publication of articles in specialized journals and quoted journals;
 - the works and actions of each participant in the project;
- Monthly (periodic) reports on the actions and activities carried out by the persons involved in the project;
- accounting system that allows accounting at project level, using separate analytical accounts for each individual project;
- in practice, there are situations where some savings are found on some budget lines in the project due to the non-use of the amounts by the end of the financial year and there is a need to reallocate these amounts for the next phase of the project for the following financial year;
- the drawing up of accounting procedures manuals;
- applying accounting policies that require the inclusion and maintenance of appropriate accounting records and internal control, the selection and application of accounting policies, and the asset safety oversight and the audited company;
- with regard to fixed assets we consider that it is necessary beside the receipt note, the consumer bill and taking pictures of them and the place where they are located;
- with respect to fixed tangible fixed assets, buildings that are subject to transformations and changes we consider that it is necessary to take pictures of them before and after finalizing the transformations.
- the existence of a well-organized information system, supported by data, information, real indicators;
- project information to help prepare annual reports and annual performance reports;

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