

NATIONAL LEGISLATIVE FRAMEWORK IN THE FIELD OF PUBLIC ACCOUNTING FOR NON-CURRENT ASSETS, INVENTORIES AND EXPENDITURES WITH HUMAN RESOURCES: PREMISES, MOTIVATIONS AND EVOLUTION UNTIL PRESENT

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It is necessary to study the occurrence, evolution and the main provisions in the field of the accounting system in order to identify those aspects that have been taken into account from the beginning to bring this system to the current state. The adoption by the IPSASB/Council for International Public Sector Accounting Standards of IPSAS represented a measure of international accounting harmonization. And our country joined this effort and implemented in the public sector IPSAS, including within the entities of the Ministry of National Defence, where the evolution of the accounting took place in the context of the development of the public accounting in Romania. After 2005, a series of normative acts designed to bring the accounting system in Romania to the level of the states within the international community to which our country joined. Each military unit organizes its quantitative-value accounting using the plan of accounts and the application instructions developed by the Ministry of National Defence and endorsed by the Ministry of Public Finance.

Keywords: authorizing officer; analytical accounting; patrimony; financial situations; accounting standards.

Introduction

The international context, in which our country was after the events of December 1989, as well as the changes in the international geopolitical environment, determined the adoption of measures that Romania had to take in order to guarantee its independence, integrity and sovereignty. Thus, the fall of the communist bloc in Central and Eastern Europe, as well as the tendency to expand the North Atlantic Alliance, as well as the European Union, required numerous changes, including on the economic and financial level. The desire of our country to join the two major alliances with capitalist orientation was a starting point in the modification of the main legislative provisions in the field of public accounting.

Public accounting is a part of the general accounting that deals with the records of operations within a public patrimony. In the basic law of accounting, this is defined as "specialized activity

in the measurement, evaluation, knowledge, management and control of assets, liabilities and equity, as well as of the results obtained from the activity of legal and natural persons ... must ensure registration chronological and systematic, the processing, publication and retention of information regarding the financial position, financial performance and cash flows, both for their internal requirements, as well as in relations with present and potential investors, financial and commercial creditors, customers, public institutions and other users"¹.

In addition to the movements regarding the elements of the public patrimony, the public accounting also includes operations of control over the public goods and incomes. It is also natural, since the control operations regarding the public revenues are far ahead of the realization of these revenues and exceed the period during which this realization takes place. "The receipts from taxes, taxes, etc. are prepared in the form of a draft budget, are tracked and collected, subsequently constituting the public funds, which are distributed according to the public needs"².

Public institutions are represented by those units through which the state performs its functions

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in the field of administration, in the sphere of social-cultural actions, justice, the prosecutor's office, the defense of the country, etc. The law of public finances contains certain details regarding the formation, administration and use of the financial resources of the state, of the administrative-territorial units and of the public institutions.

Requirements for updating the legal framework of public accounting for non-current assets, stocks and expenses with human resources

It is well known that, since its emergence as a science, accounting has been connected to the establishment, management and efficient use of the patrimony, being the discipline that makes available to the management of the company operational data and information, as well as a synthesis on the state and management of the patrimony. The operational data and information are taken from the current accounting records, and the summary ones are centralized and then taken over in the annual financial statements, which present the situation of the company's assets and its results at a given time, thus constituting the indispensable instrument for an economic-financial diagnosis. It is necessary to evaluate the performance of the company and to detect any vulnerability in the activity carried out.

In order to understand the process of accounting for non-current assets, inventories and expenditures with human resources, I have studied the emergence and evolution of this concept in order to identify those aspects that have been considered from the beginning to bring this process to its current state. Given the dynamic changes in the international context, an analysis of this process is permanently required to identify the vulnerabilities and make those essential changes in order to optimize the results obtained and to improve the accounting activity.

"In ancient times, the first author of accounting was considered Hammurabi (2002-1960 BC) the king of Babylon, who ordered the engraving on a diorite block of the oldest known code of commercial and social laws, which also imposed the legal obligation of recording certain transactions in the form of accounts"³.

Towards the end of the 13th century, certain changes were made regarding the way of keeping records, creating two accounts, namely: one for

the customer and the second for the supplier. Thus, each operation generated two records: one in the customer/supplier account and the other in the cash account. This change resulted in the use of two separate registers.

"Thus, double-party accounting appeared, long before the first accounting treaty that presented it. We owe it to a Franciscan monk Luca Paciolo, who published in Venice in 1494 an encyclopedia called "Summa di arithmetica, geometrica, proportioni et proportionalitá" which comprised 36 (thirty-six) chapters on account keeping. Paciolo referred to three registers: the memorial, the diary and the large register. He demonstrated the technique of the double game and the constancy of the equality between the debtor and creditor amounts. We owe Luca Paciolo the promotion and popularization of accounting in a double party, which has not undergone profound changes until today"⁴.

The present picture of accounting originates in France, where in 1673, following Colbert's issuance of an order, traders were forced to use accounting records and the journal book. Therefore, the accounting has become a tool of control of public administration bodies, an aspect that is valid and currently taking into account the fiscal role it holds.

Since the twentieth century accounting rules and regulations have been issued and become binding on all organizations. Thus, Germany being the first state that, in 1937, adopted an accounting plan called the "Göring plan". Previously, the former USSR had drafted in 1925 the first accounting plan through which five-year economic plans are verified.

"In the USA the crisis of 1929 determines, for reasons of financial information, the editing of the first essential accounting rules, even though the problem of defining the general accounting methods and principles was raised much earlier.

In France, the first accounting regulation dates from 1942 (under the Vichy regime), then in 1947 an accounting plan was drawn up from the one drawn up in 1942. It is revised in 1957, and the current version was promulgated as a law in 1982"⁵.

In our country, the moment of reference regarding the evolution of public accounting is represented by the Unification of the Romanian Principalities from 1859. On November 29, 1860,

when the public administration was under the rule of Alexandru Ioan Cuza, the Finance Regulation was issued and approved, document which represented the first law of financial organization in Romania. The main provisions of this Regulation have been improved and revised following the experience and accounting practices from that time, changes that were used in the General Accounting Law of the state, passed in 1864, also containing all the principles of budget law.

Based on the Romanian Constitution of 1864, this law constituted the first "Law of public accounting" which regulated the elaboration, adaptation and execution of the state budget in our country, which had undergone many modifications and improvements in the over 30 years during which it was in effect.

"The fiscal reform of Vintilă Brătianu from 1923 – the year in which a new Constitution was voted – made a new law of direct contributions implemented (The law of direct contributions from 1921 was not applied entirely due to political maneuvers).

On December 25, 1929, the Law for the repression of tax evasion for direct contributions was adopted, which determined the acceleration of the process of implementation of the provisions of the Public Accounting Law"⁶.

Following the events of December 1989, numerous changes were made that aimed to harmonize the Romanian legislation with the European regulations in the field, reaching the current provisions of the Accounting Law no. 82/1991, respectively of the Law of public finances no. 500/2002, modified and updated.

Thus, the accounting law no. 82/1991 obliges all the companies, the autonomous companies, the natural persons who record income, as well as the public institutions to organize and manage their own accounting, respectively the financial accounting, according to the law and the management accounting adapted to the specific activity of each entity.

I would like to point out that in the Ministry of National Defense the evolution of accounting for non-current assets, inventories and expenditures with human resources took place in the context of changes and evolution of public accounting in our country, given the new state of Romania as a NATO member and of the EU.

Over time, an important role in the development

of accounting of current assets, stocks and expenditures with human resources in the Ministry of National Defence held the central financial-accounting structure of the ministry, which over time has had different names, starting with the one from the 7th Directorate of Accounting (May 20, 1891) to the General Financial-Accounting Directorate, as it is called today.

A marked temporal landmark within the financial-accounting activity of the Ministry of National Defence is represented by the approval of the Regulation of the financial-accounting activity of the army through the General Order of the Minister of National Defence no. 32 of 1978, document that began to be applied starting with 01.01.1979⁷.

Also, starting with January 1, 1996, the units within the Ministry of National Defence organized and conducted their own accounting in a double party using the Accounts Plan and its Instructions for application, approved by the order of the Minister of Finance no. 324 of 1984, with subsequent additions.

Therefore, I brought to the attention the main premises regarding the evolution over time both in our country and in other partner states currently within the alliances which Romania is a part of.

Motivations regarding the need for the permanent updating of the main provisions regarding public accounting for non-current assets, inventories and expenditures with human resources

World experience has confirmed that as in current language people use well-defined concepts and accounting rules and rules are needed to make it possible to rigorously define both the content of accounts as main working tools and the methodology used to determine results.

This need to print information is imposed by the economic relations that are created inside the country between the economic agents, as well as by the international relations for the facilitation to which the 4th Directive of the European Economic Community and the International Accounting Standards have been issued. The regulation of the accounting language is also imposed by the relations established by law between the public power and the economic agents regarding the pursuit of the fulfillment of the fiscal obligations.

The emergence of International Public Sector Accounting Standards/ IPSAS has been a reference point for the reform of the public accounting system worldwide, but with a significant importance in Europe. Thus, the adoption by IPSASB/ Council for International Public Sector Accounting Standards of IPSAS represented a measure of international accounting harmonization.

International Accounting Standards/IAS are “unanimously accepted accounting principles, rules, procedures and policies that accountants around the world must use and apply in the preparation and presentation of financial statements so as to ensure appropriate terminology for the purpose of providing viable accounting information on which its users make economic decisions⁸”, increasingly diversified and sophisticated.

By studying and analyzing the regulations in the accounting field, I have found international, European and national accounting standards.

Regarding the international accounting standards, which are the basis of the other two categories mentioned above, these are elaborated by the International Accounting Standards Committee /IASC. Their purpose and main characteristics are:

a) “providing generally valid accounting rules, accepted in all countries of the world, capable of harmonizing to the greatest extent the accounting standards and procedures practiced in different countries;

b) providing the same basis for the preparation of financial reports so that international investors and banks can make comparative analyses of the different investment opportunities;

c) IAS does not overlap with the national accounting standards. If the national standards are very different from the international ones, then the IASC representatives have the task of convincing the competent bodies about their advantages and their harmonization;

d) the scope of the IAS is limited only to the essential elements and from the date specified in the text of the standard, except those which are applied retroactively⁹”.

The European accounting standards are issued by the European Union based on the 4th Directive which contains the rules on the preparation and presentation of the annual social accounts (of the companies), the 6th Directive which regulates the

consolidated accounts prepared by the group of companies and the 7th Directive regarding the free accounting profession oriented towards auditing the annual accounts.

National standards are developed by each country in relation to international standards and European directives. These reflect national identities, accounting traditions of their socio-economic situations, a process in which each country defends its interests.

The application of these standards was also realized in the public sector, thus being able to discuss International Accounting Standards in the public sector/International Public Sector Accounting Standards/IPSAS, a number of 32 IPSAS being elaborated. Since the advent of the first IPSAS, European countries have had a different way of implementation and some specific aspects can be brought to your attention as follows:

a) France has applied the accounting of commitments in the public domain since 1999, but in the first phase it showed difficulties in applying IPSAS, requiring new rules and procedures in line with the new standards;

b) Germany has applied them since 2013, the implementation process being an arduous one because it was necessary to update the specific provisions of this field;

c) The United Kingdom in turn has applied commitment accounting since 1995, initially implementing IPSAS only with an experimental role in order to identify the benefits, but also the vulnerabilities of their use in the public sector.

At the same time, if expanding the scope of IPSAS, I have noticed that Australia has applied a mix of IPSAS with IAS, called Australian Accounting Standards¹⁰.

In view of the wide changes in the geopolitical space of our country and the tendency of standardization at European Union level and regarding accounting practices regarding non-current assets, inventories and expenditures with human resources, Romania joined this effort and implemented in the public sector IPSAS, including within the entities of the Ministry of National Defence which I have discussed in this material.

The evolution of the legislative framework in the field of accounting for non-current assets, inventories and expenditures with human resources

The desire to respond to new international requirements has led to the need for major changes in the public accounting system for non-current assets, inventories and expenditures with human resources in our country. Thus, Romania's accession to NATO in 2004 and the desire to join the European effort that materialized in 2007 required the adoption of legislative changes in the field of public accounting of non-current assets, inventories and expenditures with human resources to bring it to the level of the states within the international community which our country has joined.

The public institutions are obliged to conduct the accounting in a double party, respecting the provisions of Law 82/1991, updated with subsequent amendments and completions, with the help of the accounts provided for in the general accounts plan approved by the Order of the Minister of Public Finance 1917/2005, with the subsequent modifications and completions which I have discussed in the framework of this material and which is in line with international accounting standards, the international system of accounts and the financial regulation applicable to the general budget of the European Community. Using these accounts, public institutions have the obligation to record economic-financial operations when generating debt or debt rights (the accrual principle), according to their requirements.

Accounting of non-current assets and inventories is an integral part of public accounting and has as its object the records of inflows, outflows, non-current assets and inventories and produced goods and is kept in accordance with the MFP Order no. 1917 of December 12, 2005 for the approval of the Methodological Norms regarding the organization and management of the accounting of the public institutions, the Accounting Plan for the public institutions and the instructions for its application, as subsequently amended and supplemented, published in the Official Monitor no. 1186 of December 29, 2005. Subsequently, it was modified in several successive stages, the last modification being made through OMFP no. 1176 of January 26, 2018 for the modification and completion of the Methodological Norms

regarding the organization and management of the accounting of public institutions, the Accounting Plan for public institutions and the instructions for its implementation. This order constituted a reference moment in the evolution of public accounting for non-current assets, inventories and expenditures with human resources making a series of changes in this area meant to bring this system to the level of other partner states and to meet the specific requirements of the economic market. Within the Ministry of National Defence, for the unitary application of the accounting norms approved by this order, the Financial-Accounting Directorate has elaborated a plan of analytical accounts of degree III for all the military units, a plan that, over the years, has undergone changes in order to harmonize the accounting system, also for non-current assets, inventories and expenditures with human resources.

With respect to the preparation and submission of the financial statements of public institutions over time, a series of normative acts were issued aimed at regulating and updating this area. Thus, through the MFP Order no. 616 of December 31, 2006 a series of changes were made regarding the preparation, signing, filing, composition, and filling in the quarterly financial statements of public institutions, as well as their models, changes that took into account and the new regulations in the field applied internationally. These provisions have been permanently updated to meet the specific requirements of the economic market and, at the same time, the changes made at international level, in particular by applying IPSAS, which led to the Minister of Public Finance issuing order no. 640/2017 of April 28, 2017 for the approval of the Methodological Norms regarding the preparation and submission of quarterly financial statements of public institutions, as well as of monthly financial reports in 2017, for the modification and completion of the Methodological Norms regarding the organization and management of the accounting of public institutions, the Accounting Plan for the public institutions and the instructions for its application, approved by the Order of the Minister of Public Finance no. 1.917/2005, as well as for the modification and completion of other methodological norms in the field of public accounting, plan of accounts that has undergone modifications also in 2018, in the sense that these

currently contain nine classes of accounts numbered from 1 to 9 and namely: 1) capital accounts, provisions, loans and assimilated debts; 2) fixed assets accounts; 3) inventories and production accounts in progress; 4) third party accounts; 5) treasury accounts; 6) expense accounts; 7) income accounts; 8) special accounts; 9) management accounts¹¹.

Following measures adopted at national level determined by the need to prevent and combat tax evasion, the implementation of Council Directive 2016/1164/EU of July 12, 2016 laying down rules against practices to avoid tax obligations that have a direct impact on the functioning of the internal market (ATAD), published in the Official Journal of the European Union of July 19, 2016, as well as the observance of the Governance Program, GEO no. 79/2017 was adopted for amending and supplementing Law no. 227/2015 regarding the Fiscal Code, a decree that had positive consequences on the state budget by encouraging the declaration of some revenues and the timely payment of the related contributions.

One of the changes made in recent years in public accounting in Romania (including the Ministry of National Defence) refers to the certificate of attestation of the knowledge acquired in the field of the European System of Accounts (SEC) and is stipulated in OMFP no. 2081/2019 regarding the modification and completion of the Order of the Minister of Public Finance and of the Minister delegated for the budget no. 496/2014 for the approval of the Methodological Norms regarding the acquisition and withdrawal of the certificate attesting the knowledge acquired in the field of the European System of Accounts.

Another set of changes made in 2019 in the accounting and budgeting system set up in public institutions refers to the FOREXEBUG system, a change recorded in OMFP no. 128/2019 regarding the modification and completion of OMFP no. 517/2016 for the approval of procedures related to modules that are part of the operating procedure of the national reporting system FOREXEBUG.

According to this order and in 2019, until July 31, the public institutions that use the national reporting system regulated by OUG no. 88/2013 regarding the adoption of fiscal-budgetary measures for the fulfillment of commitments agreed with the international bodies, as well as for the modification

and completion of some normative acts, approved with modifications by Law no. 25/2014, with the subsequent amendments and completions, submit in the national reporting system FOREXEBUG the individual budgets, and at the territorial units of the State Treasury, they submit the budgets drawn up on paper, distributed and approved according to the law, by the authorizing officer of hierarchically superior or by to the local council, as the case may be, which were the basis for drawing up the individual budget in electronic format.

OMFP no. 2080/2019 for the modification and completion of the Methodological Norms regarding the opening and distribution/withdrawal of budgetary credits from the state budget, the state social insurance budget, the unemployment insurance budget, the budget of the National Health Insurance Fund, the State Treasury budget, the Fund budget environment and local budgets also bring a series of changes and clarifications in this area, contributing substantially to the optimization of the budget system and social insurance.

At the same time, within the Ministry of National Defence, over time, the military specialists in the field have identified solutions, but not enough, for the modernization of accounting in order to achieve a management channeled towards objectives and performance, which will connect the three fundamental elements of the financial planning process, respectively sectoral policies, programs/projects with measurable objectives and budgetary resources.

In the Ministry of National Defense, the experimentation activity was carried out on the basis of the Order of the Minister of National Defence no. 187 of 22.12.2004. The experimentation process included: the principal authorizing officer for his own activity, six secondary authorizing officers, as well as thirty-two tertiary authorizing officers.

The organization of the technical-operative and accounting records, as well as the management of the fixed assets in units is made on the basis of the General Norms regarding the organization and management of the accounting in the Ministry of National Defence no M.73/1997, of the instructions regarding the organization and management of the quantitative-value records of the assets under administration of Ministry of National Defence no M. 8/1999, of HG no. 2230/1969 regarding the hiring of managers, the establishment of guarantees

and the liability in relation to the management of the assets.

Each military unit organizes its quantitative-value accounting using the plan of accounts and the application instructions elaborated by the Ministry of National Defence and approved by the Ministry of Public Finance.

In the Ministry of National Defence, the accounting of non-current assets, inventories and expenditures with human resources is organized within the military units that manage material and monetary values, regardless of the sources of financing the expenses and have provided in the states of financial-accounting compartment.

In the situationcase of general mobilization or transition to a state of war, the organization and management of the accounting is ensured on the basis of specific rules developed by the Ministry of National Defence, but at the same time respecting the national legislation in force.

The authorizing officer and the chief accountant of the military unit in which the accounting is organized, have the obligation to ensure, according to the law:

- a) the organization and the correct and up-to-date management of the accounting;
- b) organizing and carrying out the inventory of assets and liabilities, as well as capitalizing on its results;
- c) observing the rules for the preparation of the financial statements, their timely submission to the law enforcement bodies;
- d) keeping the supporting documents, registers and financial statements;
- e) organization of management accounting adapted to the specific of the unit.

From my point of view, the specialists in the field were and are constantly concerned about updating the legislative framework regarding the accounting of non-current assets, inventories and expenditures with human resources. I consider that the changes that have been made in this area have been well-founded being determined by the need to make improvements in order to optimize this process, to obtain positive effects and, above all, to standardize the specific activities according to the status that our country has internationally.

Conclusions

A pressing necessity is the management accounting that must be adapted to the specific of the activities carried out within the military units in order to achieve a clear image of their heritage.

The credibility of the information included in the preparation of the records and the supporting documents, as well as the way of recording in the accounting can be verified through the inventory activity.

The military specialists in the field are permanently concerned with the application of international and national provisions to the specific activity of the army. With all the difficulties encountered during the implementation of the system of quantitative and value records, it was also demonstrated in this way that the decision makers in the army are concerned with respecting the law of the country in all areas of responsibility, as well as the efficient management of the military heritage according to the model modern armies.

In this material we identified the main effects of the changes made in the last years of the main legislative provisions regarding the public accounting system in our country regarding non-current assets, stocks and expenditures with human resources in public institutions and implicitly to entities within the Ministry of National Defence.

NOTES:

1 *Accounting Law No. 82/1991* republished in Romanian Official Gazette, part I, No. 629 of August 26, 2002, updated according with other normative acts published in Romanian Official Gazette, part I, until January 1, 2005.

2 D. Nica, *Financial management of public institutions*, BREN Publishing House, Bucharest, 2008, p. 239.

3 Gheorghe Dumitru, PhD Prof., *Course accounting bases*, Spiru Haret University, 2009, p.1.

4 Gheorghe Dumitru, prof. univ.Ph.D., *op.cit.*, p. 3.

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6 O. Oncioiu, F.R. Oncioiu, S. Tenant, *Public Accounting*, Institute for Human Resources Development/www. Idru. ro accessed at 17.09.2019.

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8 www.biblioteca.regielive.ro/cursuri/contabilitate/audit-si-control-financiar-95165.html, accessed on 17.09.2019.

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10 M. Boloş, E. Horea, V. Talan, *Accounting convergence in the face of a challenge: the primacy of the IAS to the detriment of IPSAS or integrative accounting standards*,

the Romanian Accounting Profession Congress, CECCAR Publishing House, Bucharest, 2004, p. 4.

11 www.contabilul.manager.ro/a/14197/plan-de-conturi-2015-conform-omfp-1802.html, accessed on 09.11.2019.

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Nica D., *Financial management of public institutions*, BREN Publishing House, Bucharest, 2008.

***MFP Order No. 1917 of 12 December 2005 approving the methodological rules on the organization and management of the accountancy of public institutions, the plan of accounts for public institutions and the instructions for its application, with subsequent amendments and additions, published in the Official Gazette of Romania No. 1186 of 29 December 2005. Subsequently, it was modified in several successive stages and the last modification was made by OMFP No. 1176 of 26 January 2018 for the modification and completion of the methodological rules on the organization and management of the accountancy of public institutions, the plan of accounts for public institutions and the instructions for its application.

***MFP Order No. 616 of 31 December 2006 for the approval of methodological rules for the

preparation, signature, filing, composition, manner of completion of the quarterly financial statements of public institutions in 2006 and their models.

***MFP Order No. 3769/2008 for the approval of methodological rules on the preparation and filing of public institutions' financial statements on 31 December 2008.

***MFP Order No. 2021 of 17.12.2013 for the modification and completion of the methodological rules on the organization and management of the accountancy of public institutions, the plan of accounts for public institutions and the instructions for its application, approved by order of the Minister of Public finances No. 1917/2005.

***G.P.O. No. 79/2017 for modification and completion of Law No. 227/2015 on the tax code.

***MFP Order No. 191/2017 of 30 January 2017 approving the methodological rules concerning the preparation and filing of public institutions' financial statements on 31 December 2016, as well as for the modification and completion of Annex No. 41 to the methodological rules on the preparation and filing of quarterly financial statements of public institutions, as well as monthly financial reports in year 2009, approved by order of the Minister for Public finances no. 629/2009.

***MFP Order No. 640/2017 of 28 April 2017 approving the methodological rules on the preparation and filing of quarterly financial statements of public institutions, as well as monthly financial reporting in 2017, for the modification and completion of the methodological rules on the organization and management of the accountancy of public institutions, the plan of accounts for public institutions and the instructions for its application, approved by order of the Minister for Public finances no. 1.917/2005, as well as for the modification and completion of other methodological rules in the field of public accountancy.

***OMFP No. 2081/2019 on the modification and completion of the order of the Minister for Public Finances and the Minister for budget No. 496/2014 for the approval of methodological rules on the acquisition and withdrawal of the certificate of Attestation of knowledge acquired in the field of the European system of accounts.