



# THE MANNER OF ACCOUNTING FOR NON-CURRENT ASSETS, INVENTORIES AND EXPENDITURES WITH HUMAN RESOURCES IN ENTITIES OF THE MINISTRY OF NATIONAL DEFENCE, ACCORDING TO THE CURRENT LEGISLATION CONFIGURED ON THE BASIS OF INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS (IPSAS), OF THE EUROPEAN ONES IN THE FIELD, WITH THE FEATURES SPECIFIC TO THE MILITARY ENVIRONMENT

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Part of the military science, together with the theory of organization and training of troops, with the C2 system / command and control in the army and with the other components, the financial-accounting management in the military field implies the knowledge of the legal norms that regulate the financial-accounting activities, their organization, use, permanent management and monitoring of the use of financial resources. International Public Sector Accounting Standards / IPSAS are a set of rules developed for the purpose of their application within public institutions in order to complete and submit financial statements. Public accounting is a branch of economic science that aims to highlight operations related to the components and dynamics of public property and its sources of financing. The general framework for drawing up and presenting the financial statements sets out the concepts underlying this process. In its capacity as a basic component of the financial-accounting management in the Ministry of National Defence, accounting is organized and conducted on the basis of the regulations in force, both at the level of the principal authorizing officer for his own activity, and at the level of about 350 secondary and tertiary authorities of loans. We have highlighted some specific features of the public accounting of the Ministry of Defence, in particular some regarding the management of the current assets of the inventory invoice, as well as the personnel expenses.

**Keywords:** International Public Sector Accounting Standards (IPSAS); financial accounting management; patrimony; financial statements; accounts plan.

## Introduction

The complexity and, at the same time, the increasingly diversified challenges regarding the contemporary security operational environment determine major changes and reorientations of the state and non-state actors from a geopolitical and geostrategic point of view.

International relations, as well as alliances concluded not only from a spatial point of view,

but by pursuing global macroeconomic interests or even common ideologies, assume that the physical environment is no longer a determining factor in provoking / breaking out of conflicts / crises in different regions of the world.

Also, even within alliances, it is no longer certain that a partner will always be a partner, which determines that state and non-state entities adapt to this new reality so that they will "conform" to the common rules, but at the same time, they will take the necessary measures to ensure the minimum capabilities necessary to guarantee national independence, sovereignty and identity. At the same time, the enemy can become a "partner" on certain levels and in short periods of time, but this only when creating a mature diplomatic environment and pursuing common interests or ideologies.

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Our country, following the accession to the two major alliances, has adapted its specific legislation to the accounting process in public institutions according to the general provisions specific to the partner countries. This is why the provisions of the International Public Sector Accounting Standards / IPSAS have been implemented within the Romanian public accounting system. Within this material we have addressed the issue of accounting for non-current assets, stocks and expenses with human resources in public institutions in our country, but especially within entities of the Ministry of National Defense based on the implementation of IPSAS as part of the national effort to ensure interoperability and from financial and accounting point of view.

### **General aspects of IPSAS regarding non-current assets, inventories and expenditures with human resources**

IPSAS is a set of international accounting standards developed for the purpose of their application within public institutions for the purpose of finalizing and submitting financial statements.

These have been elaborated or revised periodically by a special council created for this purpose called the International Public Sector Accounting Standards Board / IASB having as a starting point the International Financial Reporting Standards / IFRS.

Currently, a number of 32 IPSAS are in force and partially applied in the public sector in our country, including within entities of the Ministry of National Defense. Regarding the main IPSAS regarding non-current assets, stocks and expenditures with human resources, we would like to bring to your attention the following standards: IPSAS 1 - Presentation of financial statements; IPSAS 12-Inventories; IPSAS 17-Property, plant and equipment; IPSAS-25-Employee benefits and IPSAS 31 - Intangible assets<sup>1</sup>.

Within this material we have analyzed the particular aspects of these standards within the Romanian public institutions and especially within the entities of the Ministry of National Defense.

### **Some features of the process of accounting for assets and sources of financing in public institutions in our country**

Most definitions of accounting converge on the idea that its role is to provide information that

is predominantly financial in nature, regarding the activity of an entity, information that should allow internal or external users to make judgments and make informed decisions. According to some experts in the field, over 80% of the information circulating within the information system of an organization is economic in nature, and within it, accounting information represents 47%.

The accounting information system in our country is organized according to the dualistic conception, being structured on two components: financial accounting and management accounting. There are similarities between the two components, so both record events from the economic life that they quantify in the money standard, providing information to interested users. Also, there are notable differences between the two components such as: from the point of view of the main objectives – financial accounting “must ensure the chronological and systematic recording, the processing, the publication and the keeping of the information regarding the financial position, financial performance and flows. of cash, both for their internal requirements, as well as in relations with financial and commercial creditors, customers and other users”<sup>2</sup>.

In contrast, management accounting provides a detailed picture of each activity (hence the name of analytics), recording the operations regarding the collection and distribution of expenses by destinations, respectively by activities, sections, manufacturing phases, cost centers, cost calculation, procurement, production, processing of incoming goods, obtained, works executed, services provided, from production units, commercial, service providers, financial.

Public accounting is a component of the general accounting whose object of study is the record of operations within a public property. A well-known specialist in the field, Professor Dumitru Rusu defines “the object of accounting as being the whole of the movements of values, expressed in money, from a perimeter of small or large extent (autonomous management, commercial company, public institution, banking company, etc.). and the economic-legal relationships in which the patrimonial unit is a part and which generates money settlements; the accounting calculations suddenly reflect the movement and transformation of the means as well as the resources in their order

of formation and after their destination in the process of reproduction”<sup>3</sup>.

According to the accounting law, the object of the patrimony is “the reflection in money expression of the movable and immovable assets, the money availabilities, the securities, the rights and obligations of the patrimonial units, as well as the movements and modifications intervened as a result of the patrimonial operations carried out”<sup>4</sup>.

Accounting, through its field of action, is taxed on a patrimonial unit. Property represents the totality of rights and obligations with economic value and with a monetary estimate. From an accounting point of view, the patrimony must be considered to be an entity that includes the material and non-material elements that can be expressed in value and which lose their individuality when they form an indivisible unit.

The first component of the patrimony, the goods, is materialized by their usefulness and value. The second component, rights and obligations, expresses the property relationships within which the rights are acquired and managed.

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 income. In order to know and manage the property of a public institution, accounting uses a series of categories specific to its object of study, such as the assets and liabilities that express and characterize its situation.

The growth of “the role of accounting in the process of synthesizing and controlling the economic-financial activity requires the continuous improvement of its methodological norms, the use of modern means of calculation and records, as well as its rational organization on a scientific basis.”<sup>5</sup>

The evidence is an essential element in the management of the economic-financial activity based on performance criteria, as it involves economic and financial order and discipline. The rational and concise management of the records leads to contractual, financial, economic and managerial discipline.

In order to achieve a clear and concise image of the economic and financial activity, it is compulsory for all that information from the financial statements to reflect the reality, to comply with the legal provisions and to be of quality.

Starting from the main provisions of IPSAS, we have considered it necessary to study and analyze the general framework for drawing up and presenting the financial statements, especially regarding the accounting of non-current assets, stocks and expenses with human resources in public institutions in our country and in Romania, especially in entities within the Ministry of National Defence.

The general framework for drawing up and presenting the financial statements establishes the concepts that underlie this process, addressing the following aspects:

- a) the objective of the financial statements;
- b) the qualitative characteristics that generate the usefulness of the information presented in the financial statements;
- c) identification, recognition and evaluation of the elements underlying the preparation of the financial statements;
- d) the concepts of capital and maintaining its level.

This framework refers to the general purpose financial statements, including the consolidated financial statements that are prepared by the patrimonial entities belonging to both the public and the private sector, representing the main source of information for users.

The financial statements represent an image of the financial position and financial performance of a military unit. These are usually drawn up on the basis of an accounting model based on elements such as recoverable historical cost, respectively the concept of maintaining the nominal financial capital level. The general framework has been developed to be used on a number of accounting models and concepts related to capital and maintaining its level.

In the Ministry of National Defence, within the financial-accounting management, the organization and management of the accounting of non-current assets, stocks and expenditures with human resources is a major concern of the Finance General Directorate, which exercises its competence and has responsibilities established in this regard by the laws and regulations. in force.

### **Particularities of the process of accounting for non-current assets, inventories and expenses with human resources in entities from the Ministry of National Defence**

Part of the military science regarding the theory of the organization and training of the troops and, at the same time, part of the C2 system / command and control in the army, the financial-accounting management supposes the knowledge of the legal norms that regulate the financial-accounting activities, their optimal organization, the use, permanent management and monitoring of the use of financial resources.

Studying and analyzing the concept of financial-accounting management of an organization/institution, we observe that it includes those provisions of legal and administrative order, as well as the specific operation of the organization/institution so as to allow it to plan, organize and manage the activities also so that the funds available to them can be used efficiently and according to the specific standards in the field such as: increase of income, expense management, financial accounting and asset management.

Part of the ministerial management system in the field of defense, the financial-accounting management in the Ministry of National Defence represents all the actions, activities, measures and operations that are carried out in order to achieve a good management of the public funds, of the public patrimony under administration, to fulfill the specific objectives, in conditions of efficiency and economic efficiency.

Subscribed to the goals and objectives specific to the military system in our country, the main objectives of the financial-accounting management in the Ministry of National Defence we find the following:

a) providing on time and within the approved budget the necessary funds for the realization of the programs regarding the equipping of the army with technique of domestic production and import, interoperable with NATO, the maintenance and repair of the material goods from the endowment, training, maintenance and education of the troops, payment of social rights and other monetary rights, payment of social rights due to the army personnel, as well as the satisfaction of other administrative-household needs of the military units in the organizational structure of the army;

b) establishing, recording and paying

military pensions and other rights due to military pensioners;

c) organizing the financing of the missions within the international forces destined to maintain the peace or constituted for humanitarian purposes, the elaboration of the draft normative acts for the financial-accounting regulation of these activities;

d) the use of financial means and tangible assets, in accordance with the approved programs and budget, in compliance with the norms and regulations established according to the legal provisions, in order to obtain maximum results with the lowest consumption;

e) organizing and conducting auctions and procurement of material goods under the law, strengthening the contractual and financial discipline in all military units;

f) organizing a strict record of the patrimony and a proper, systematic and demanding financial control regarding the economic-financial activity and its results;

g) the development of the responsibility for the judicious management of the material and financial resources entrusted to the keeping, handling or administration of the entire staff;

h) improving the financial-accounting activity, by increasing the quality of the planning works, increasing the transparency of the use of the funds by following the procedures regarding the four phases of the budget execution: commitment, liquidation, ordering and payment of expenses;

i) protection of public funds against inefficient use as a result of errors or negligence in the service, of dismissal or fraud on the part of the personnel with attributions in the financial-accounting field;

j) request and development of information systems for collecting, storing, processing, updating and disseminating financial-accounting data and information;

k) development of an accounting system that provides the information needed to analyze the way of achieving the objectives, indicators, as well as the costs associated with the approved programs.

The objectives of the financial-accounting management are analyzed at the level of the Ministry of National Defence by the military specialists. Thus, in accordance with these we have discussed about areas of activity according to these objectives in order to streamline and optimize this type of management.

Regarding the accounting process, the Ministry

of National Defence has implemented at the level of military units the main provisions applicable to public institutions in our country, of course presenting certain particularities considering the special character of activities specific to the military field which we discuss below.

The areas of activity in the financial-accounting area, which find their solution within this ministry are:

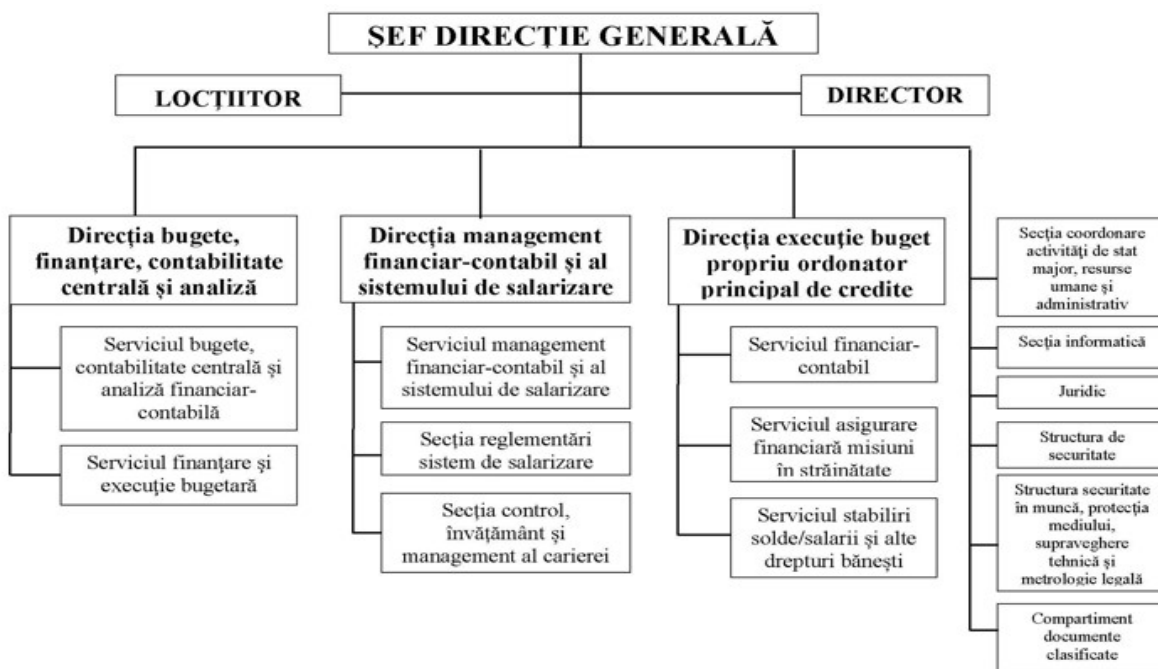
- a) budget planning;
- b) budget execution;
- c) organization and management of accounting;
- d) state military pensions and other social rights;
- e) the salary of the personnel;
- f) foreign currency settlements and transactions;
- g) managerial control;
- h) the methodology regarding the financial-accounting management.

In order to better understand these areas and their correlation with the aspects related to the organizational structure of profile at the top of the ministry, we present below the organizational chart of the Finance General Directorate<sup>6</sup>.

It can be observed that the organizational structure of this direction naturally has many elements synchronized with the activity areas on the financial-accounting area at the ministry level.

Accounting is regarded 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 entities, which must ensure the chronological and systematic recording, processing, publication and retention of information regarding financial position, financial performance and cash flows, both for their internal requirements and in relations with financial creditors, customers, public institutions and other users"<sup>7</sup>.

Regarding the accounting process specific to the military units, the organization of the ministry's financial management system is taken into account, considering that at certain levels the commanders or the heads of the military units are authorizing credits (principal, secondary or tertiary). This particularity applies from the level of the public institutions to the level of the military system, taking into account the organization on the steps, the missions and the objectives that certain military units have to fulfill in order to establish



Source: [www.mapn.ro/Direcția general financiar contabilă](http://www.mapn.ro/Direcția_general_financiar_contabilă), accessed on 23.10.2019

them according to the specific activities that will be carried out by the level of the authorizing officer of the military unit.

The accounting of the military units provides to the authorizing officers that data and information regarding the execution of the budget of income and expenses, the non-current assets and the stocks under administration, as well as for the preparation of the annual account of execution of the state budget, of the annual account of execution of the social insurance budget. government and special funds.

The economic life of the military units, in permanent transformation and adaptation, shows that increasing the degree of complexity of the activities they carry out requires the provision of real, accurate and complete information that must be provided by the accounting.

In its capacity as a basic component of the financial-accounting management, the accounting is organized and conducted on the basis of the regulations in force, both at the level of the principal authorizing officer for his own activity, and at the level of about 350 secondary and tertiary authorizing officers.

The accounting of the military units regarding the non-current assets, the stocks and the expenditures with the human resources provides to the loan officers those data and information regarding the execution of the budget of incomes and expenses, the result of the budget execution, the patrimony under administration, the patrimonial (economic) result, the cost of the programs approved by the budget, as well as that data and information used to prepare the general annual account for the execution of the state budget, the annual account for the execution of the state social insurance budget and the special funds.

According to the national legislation specific to the field, military units like any public institution are required to organize and manage their own accounting, respectively financial accounting and, as the case may be, management accounting.

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

In the situation of general mobilization or transition to a state of war, the organization and management of the insurance accounting based on specific norms elaborated by the Ministry of National Defense, but at the same time respecting the national legislation in force.

A legislative change was made in January 2006, according to which the military units whose commanders have the status of authorizing officers, as well as the activities financed from their own income that organized the accounting in the double party have the obligation to use the Plan of accounts for public institutions.

The plan of accounts is realized based on the general framework of the plans of accounts, elaborated by the Ministry of Public Finance in the context of the measures to improve the economic information system. Based on the accounts within the Plan of Accounts, the existence, movement and transformation of the patrimonial elements in the execution of the processes of execution of the budget of incomes and expenses is ensured, thus obtaining the systematization of the information and their reporting through the financial statements.

In the course of 2018, a series of changes were made to the General Accounts Plan through the Order of the Minister of Public Finance no. 2531/2018 of July 11, 2018 for the approval of the Accounting Reporting System on June 30, 2018 of the economic operators, as well as for the modification and completion of some accounting regulations<sup>8</sup> and through the Order of the Minister of Public Finance no. 470/2018 of January 11, 2018 regarding the main issues related to the preparation and submission of the annual financial statements and the annual accounting reports of the economic operators at the territorial units of the Ministry of Public Finance, as well as for the modification and completion of accounting regulations<sup>8</sup>. Thus, following these changes, the plan of accounts drawn up according to the principles of classification and symbolization of the decimal system contains nine classes of accounts symbolized with figures from 1 to 9 as follows: 1) capital, provisions, loans and assimilated accounts; 2) fixed assets accounts; 3) stocks and production accounts in progress; 4) third party accounts; 5) treasury accounts; 6) expense accounts; 7) income accounts; 8) special accounts; 9) management accounts<sup>9</sup>.

In the Accounts Plan, the synthetic accounts

have been developed / developed on the basis of the analytical accounts, which are the basis of the preparation of the financial statements and especially of the execution of the budget of incomes and expenses.

For the unitary application in the Ministry of National Defence of the accounting norms approved by the Order of the Minister of Public Finance no. 1917/2005 with the subsequent modifications and completions, the Finance General Directorate elaborated a plan of third-degree analytical accounts for all military units.

The analytical development of the accounts provided for in the Plan of Accounts was carried out in accordance with the principles mentioned in the instructions for applying the Plan of Accounts taking into account the need for the distinct highlighting of certain elements of assets and liabilities and the specific activity of the subordinated units. The instructions for the implementation of the Accounts Plan establish the content of the classes and the accounts, defining the latter's functioning and exemplifying through the correspondence between the accounts the registration of the main operations that take place within the public institutions.

At the same time, in addition to the content of each account, the instructions include guidance regarding the information that can be obtained from the accounts of the respective class and the specific way of using them for analyzing and controlling the activity specific to the military units. For each synthetic account, a delimitation of the content was made taking into account the legislation in force, as well as the main methods used in accounting in order to facilitate the learning of the functioning of the accounts and the technique of recording the correct transactions.

"The provisions of the Plan of Accounts and of the instructions for application do not constitute the legal basis for carrying out certain operations, but they serve only for the recording in accounting of these operations. Any economic-financial operation of the military units subject to registration in the accounting should be carried out in strict accordance with the provisions of the normative act that regulates the respective operation."<sup>10</sup>

Due to the approval of the program budget by the Parliament, the analytical accounting is ensured so that it can present the execution accounts for each program and source of financing according to the

approved budget, as well as the way of achieving the approved result indicators, physical indicators and efficiency indicators.

Of the specific elements that are very particular, which highly characterize the accounting in the Ministry of National Defence of the general public accounting in our country, on which we intended to focus in particular in our article is "the way out of office and the disposal of fixed assets, such as and the declassification and classification of material goods, other than fixed assets, regulated by an order of the Minister of National Defence no. M.92 / 2013"<sup>11</sup>.

We refer below to some details provided in the above mentioned normative act regarding these assets. "The documents proposing the removal from operation of the fixed assets are subject to the approval of the principal authorizing officer, with the specialized opinion of the initiating structures, as well as with the approval of the Defence General Staff for the fixed assets, except for those in the accounting records of the General Directorate of Defence Information and with the opinion of the Directorate of Domains and Infrastructures for the fixed assets if the latter are of the nature of the constructions, the networks related to them and the landscaping"<sup>12</sup>.

The approval of the request for termination of the fixed assets is requested, through reports addressed to the principal or secondary authorizing officer, to other persons empowered, as the case may be, according to the internal norms regarding the promotion and transmission of documents in the Ministry of National Defence.

The principal authorizing officer approves the commencement of the dismissal procedure for the following assets:

- a) fixed assets: by the armor, anti-aircraft, aviation, navy, artillery, communications and computer science, respectively genius;
- b) tangible assets other than fixed assets: ammunition, mines and explosives;
- c) constructions of any kind;
- d) fixed tangible / intangible assets;
- e) fixed assets in the own accounting records of the Department of Armaments, of the General Directorate of Defence Information, of the Medical Directorate, of the Directorate of Domains and Infrastructures, of the major states of the categories of forces and of the Joint Logistics Command.

"The analysis and approval committee requests the records of records and functioning of the heads of the specialized departments in whose responsibility the fixed assets are located and verifies, on the spot and in the presence of the manager, the status of the fixed assets and the reality of the data contained in the presented documentation"<sup>13</sup>.

For those fixed assets that are the object of the proposals of dismissal, no resources are allocated and, at the same time, they are no longer in the plans of periodic maintenance, technical revisions or repairs, except the following situations:

- a) for ships that are in an imminent danger of diving;
- b) carrying out laboratory analyzes and taking out ammunition from warehouses;
- c) conservation of the aviation technique.

The military units proposing to put into service the fixed assets will be able to submit supporting documents at the request of the upper echelons with endorsement duties as follows:

- a) the technical book, the booklet, the book or the operating sheet;
- b) the record sheet regarding the activity of the apparatus, the aggregate, the equipment, etc.;
- c) copies of the legal documents for recording the fixed assets, the inventory situations and of other documents, in the case of those fixed assets for which, from the aforementioned documents, the time during which they were used cannot be established;
- d) analysis bulletins, metrological verification;
- e) any other documents that justify the proposal to dismiss.

"The disposal of tangible assets represents the set of operations and activities whereby the fixed assets discharged or the material assets downgraded, other than the fixed ones, are dismantled, demolished or cut into parts / parts that are unusable for the purpose for which they were used as a whole or irretrievably destroyed"<sup>14</sup>.

The cancellation is done in the presence of a commission; this is called by the agenda per unit by the authorizing officer. The Commission is made up of three members, with the specification that at least two of them have specialized knowledge.

The internal and external capitalization of the material goods under the administration of the Ministry of National Defence is carried out through the National Company ROMTEHNICA SA.

Inventory objects and materials from the feeding supply, the management tools, respectively inventory objects and the construction-accommodation materials belonging to the Directorate of Domains and Infrastructures are capitalized both by the selection of price / direct negotiation offers and by retail.

"The carrying out of the procedures for the valorization of the goods, except for the valorization through the retail sale and the transmission without payment, is carried out within the Ministry of National Defence by the National Company ROMTEHNICA SA, which establishes, in the process of valorization, direct relations for evaluating the situation and the relations information with the major states of the categories of army forces, weapons commandos and other structures involved"<sup>15</sup>.

In cases where the decommissioning of fixed assets is not approved, the competent structures are obliged to provide, in writing, once the minutes are back, the appropriate measures.

"It is not proposed for the commissioning of fixed assets, although they have completed the normal duration of use, if they are in one of the following situations:

- a) the physical and technical state allows their continued exploitation;
- b) for operational or economic reasons it is justified to keep them in operation, even if the cost of the repair exceeds 60% of the replacement value;
- c) they are necessary to the Ministry of National Defense and there are no possibilities of replacement, and through repairs and repairs can be used for a certain period"<sup>16</sup>.

After receiving the approved discharge reports, the units holding the fixed assets carry out the following activities:

- a) elaborate the documents of recovery according to the provisions of the Regulation regarding the organization of the procedures for the valorization of the goods under the administration of the Ministry of National Defence approved by the Order of the Minister of National Defence no. M 99 / 22.09.2009 for the approval of the Instructions for the application of the Regulation regarding the organization of the procedures for capitalizing the assets under the administration of the Ministry of National Defence"<sup>17</sup>;



b) dispose of the fixed assets following the resulting tangible assets to be valued according to the provisions of the above mentioned order.

Another peculiarity of accounting in the Ministry of National Defence is found in the part of expenses with human resources, not so much in terms of the actual accounting of operations, but especially in relation to the calculation of salaries and the specificity of the documents based on which they are calculated and calculated, grants various bonuses, allowances, food and equipment rules and other benefits in money or in kind. In the army there are both military personnel (officers, military masters, non-commissioned officers), contracted military personnel and contractual civilian personnel, who benefit from a variety of salaries, bonuses and allowances, which need to be very well and carefully calculated, accounted for and budgeted. They are established according to the specificity of the activities carried out by the military and civilian personnel, respecting the legislation specific to the public institutions and, at the same time, following the framing within the limits of the principles of the military field. It is considered the incentive for the personnel and their remuneration taking into account the particularities of the functional attributions that they fulfill.

Finally, within the Ministry of National Defence, regarding the expenditures with human resources, the changes brought by the legislation in the field were applied, in particular the increases that intervened periodically in order to apply the unitary law for the remuneration of the staff and the granting of holiday vouchers starting with the year. 2018. We would like to mention that at the level of the entities of the Ministry of National Defence, the method of calculating the salaries and granting the specific bonuses presents a classification degree considering the specific character of the military field and respecting the principle of confidentiality.

The analytical accounting of the material goods from the management of the military units is organized according to the quantitative-value method (on the analytical account sheets), which consists of keeping the quantitative records on groups or subgroups of goods, at the places of use and stores and the quantitative-value records, at the accounting department within the financial-accounting office.

The quantitative-value evidence of the material goods under the administration of the Ministry of National Defence aims to:

a) ensure the integrity of the patrimony of the Ministry of National Defence;

b) reflect quantitatively and in value all movements on material goods;

c) provide the information necessary for establishing the patrimony, drawing up the technical-material supply plans and carrying out all forms of control.

The supporting documents on the basis of which it is arranged to be executed and recorded in the accounting, the operations regarding the movements of material goods are those stipulated in the "Methodological norms for the preparation and use of the common forms regarding the financial and accounting activity and their models"<sup>18</sup> and in the "Methodological norms for the preparation and use of the specific forms regarding the financial and accounting activity and their models"<sup>19</sup>.

In addition to the particularities mentioned above, we must also add the restrictive character of access and circulation of accounting information that is generated through the specialized activity, in the military entities, only certain persons strictly specified in the normative acts having the right to know this information and to use it adequate in managerial activity.

### **Conclusions**

At the global level we are witnessing a wide extension of the accounting harmonization, in particular of the way of drawing up and presenting the accounting information as a result of the changes in the international economic plan having consequences regarding the evolution of the accounting.

The plan of accounts approved by the Order of the Minister of Public Finance no. 1.917/2005 with the subsequent modifications and completions and which is harmonized with the International Accounting Standards contains those accounts through which the military units have the obligation to organize and to manage the accounting in a double party.

Military units organize and lead the process of accounting for non-current assets, inventories and expenditures with human resources, respecting the national legislation in force applicable to public

institutions and taking into account the specificities specific to military activities.

The central pivot of the harmonization of the activities specific to the military field with the national provisions in the field is represented by the General Financial-Accounting Directorate that ensures the financial-accounting management at the level of the Ministry of National Defence and which coordinates the financial-accounting activity at the level of the entities of the Ministry of National Defence, taking care as through the promotion of the different orders of the minister, to materialize the way of managing and accounting for the different non-current, current assets or sources of financing (as we have also exemplified several situations in our article).

#### NOTES:

1 <https://www.iasplus.com/en/standards/ipsas>, accessed on 10.10.2019.

2 *Legea contabilității nr. 82/1991*, republicată, cu modificările și completările ulterioare, publicată în Monitorul Oficial al României, Partea I, nr. 454 din 18 iunie 2008.

3 D. Rusu, *Bazele contabilității*, Editura Didactică și Pedagogică, București, 1980, p. 23.

4 [www.ro.wikipedia.org/wiki/Contabilitate](http://www.ro.wikipedia.org/wiki/Contabilitate) accessed on 29.09.2019.

5 C. Năstase, *Managementul financiar-contabil în Ministerul Apărării în condițiile integrării României în NATO*, Editura Universității Naționale de Apărare "Carol I", București, 2006, p. 26.

6 *Legea contabilității nr. 82/1991*, republicată, cu modificările și completările ulterioare, publicată în Monitorul Oficial al României, Partea I, nr. 454 din 18 iunie 2008.

7 Published in Official Romanian Gazette, no 623 of July 18, 2018.

8 Published in Official Romanian Gazette, no 66 of January 23, 2018.

9 <https://contabilul.manager.ro/a/14197/plan-de-conturi-2015-conform-omfp-1802.html>, accessed on 08.11.2019.

10 Ministerul Finanțelor, *Precizarea pentru reflectarea în contabilitate a operațiunilor privind primirea și utilizarea fondurilor din contribuția financiară a Comunității Europene, precum și a fondurilor de cofinanțare aferente acestora din 16.06.2000*, text published in Official Romanian Gazette, in force starting with August 14, 2000.

11 \*\*\**Ordinul M. 92/2013 privind scoaterea din funcție și casarea activelor fixe, precum și declasarea și clasarea bunurilor materiale, altele decât cele fixe, în Ministerul Apărării Naționale*, published in Official Romanian Gazette, Part I, no. 609 of 1 October 2013.

12 *Ordinul M. 92/2013 privind scoaterea din funcție și casarea activelor fixe, precum și declasarea și clasarea bunurilor materiale, altele decât cele fixe, în Ministerul Apărării Naționale*, cap. I, art.2, pct. 2.

13 *Ibidem*, cap. I, secțiunea 2, art. 5, pct. 1.

14 *Ibidem*, cap. III, art. 19.

15 \*\*\**Ordinul ministrului apărării naționale nr. M. 99/22.09.2009* pentru aprobarea Instrucțiunilor de aplicare a Regulamentului privind organizarea procedurilor pentru valorificarea bunurilor aflate în administrarea Ministerului Apărării Naționale, published in Official Romanian Gazette, Part I, no. 685 of October 12, 2009.

16 \*\*\**Ordinul M.92/2013 privind scoaterea din funcție și casarea activelor fixe, precum și declasarea și clasarea bunurilor materiale, altele decât cele fixe, în Ministerul Apărării Naționale*, published in Official Romanian Gazette Part I, no. 685 of October, 12, 2009.

17 \*\*\* *Monitorul Oficial al României*, Partea I, nr. 685, din 12 octombrie 2009.

18 \*\*\**Ordinul ministrului finanțelor publice nr. 2634/2015* privind documentele financiar-contabile.

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\*\*\**Ordinul ministrului finanțelor publice*



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