

## SOCIAL ACCOUNTING ASPECTS IN THE PREUNIVERSITY LEVEL REIMBURSEMENT OF STUDENTS

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### Abstract

The specific accounting approaches in preuniversity accounting are reduced, including the segment accounted for the reimbursement of students travel expenses and other benefits. This paper aims to outline an image of the social aspects of education in the preuniversity public education, represented by reimbursement to the beneficiaries of education, how they are reflected in accounting through the budget classification and disclosed to users via public media. Specifically, our approach refers to scholarships provided by the local administration to support learning, professional scholarships, as well as various support programs for students who come from families with material difficulties, whose financial backer is the state through school inspectorates.

**Key words:** social accounting, preuniversity education, social benefits, scholarships, students, reimbursement

**JEL classification:**

### 1. Introduction

Education, as a social vector of human development and as an instructive - educative process includes the measures necessary for the formation of character and human behavior in society, being made especially in school, but also by the family, the environment, various cultural institutions etc. The problems which the society is facing (poverty, unemployment, abandonment, etc.) directly or indirectly affect the quality and the functionality of the educational system, revealing, also the ability to overcome it, through the quality training (formal, informal, non-formal) as well as by supporting the deserving students and those who need social protection given by the state institutions and by the community.

Preuniversity education in Romania has been the subject of many approaches in the specialized literature in terms of features, the necessity of decentralization of educational management at a national level, management of financial resources (Marteau, 2009), its role for a proper management of resources entrusted to public schools, the influence of transformations in the educational system on human resources management, adoption in educational management (Order of the Minister of Education, Research, Youth and Sports no. 3545/2012), inventory and human resource management in rural education (Andone, 2014).

In a field that rigorously requires rational and efficient use of public funds, budgetary institutions of secondary education was also of concern, in terms of the steps it involved the budgetary process (Vonea, 2005). Naturally, the spectrum of approaches to public secondary education could not miss the financing, substantiating its standards on cost (Fartusnic, 2014), financing methods in the member states of the European Union, including Romania (European Commission/EACEA/Eurydice, 2014), the size of the resources allocated to education compared to other European countries (<http://www.zf.ro/eveniment>) etc. being identified alternatives and instruments in financing education (Manolescu, 2009) and making the resources – needs analysis and strategic management in education (Voiculescu, 2004) for shaping the attitudes and behaviors of management, forming managerial skills. There are also concerns (Constantin, 2014) in trying to identify the measures to optimize the current funding mechanism for public education.

The Ministry of National Education and Scientific Research has developed various studies and analyses (<http://www.edu.ro/studii-si-analize>) on financing pre-university educational system based on cost standards: an assessment of the current equity perspective; the investment costs are not enough in education, analysis of school education system in Romania in terms of statistical indicators, development of quality culture in the preuniversity system of school education etc.

We note however, that in accounting terms, references are reduced to general issues that accounting public institutions, following the pattern set by the legislative and European Union requirements regarding the financial, budgeting and statistics reporting for the public sector. The need to improve the reporting system of public institutions, including those of school education, is claimed by the requirements to report them to the international institutions (International Monetary Fund, World Bank) intending to send detailed information on the budgetary and legal commitments, the budget execution both functionally and economically, as well as other factors such as (Müller –

Marques Berger, 2013) increasing the speed with which information is gathered; increased capacity for storing information; improving the quality of financial and statistical information, etc.

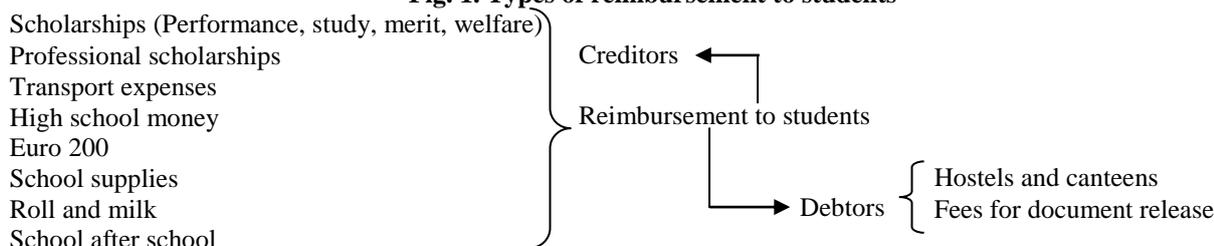
The aspects that were mentioned above, are used to motivate our choice for a pragmatic approach, from a perspective regarding the accounting (and budget), one of the many aspects involved in education at preuniversity level, respectively reimbursements to the students, who are found mainly in the creditors' position for institutions where they are found, but also by the debtors in certain social or administrative situations.

## 2. General Coordinates Regarding Students' Reimbursements

Human personality is related to society through aspirations and motivations that are formed by the educational opportunities reflected on it by the official educational system or parallel systems (Costea, 2009) which prints some social and professional integration options.

Structural and schematic, the types of reimbursement to students are as follows:

**Fig. 1. Types of reimbursement to students**



Among the characteristics of social benefits granted to students, the following can be named:

- Assessing the importance of learning by stimulating students with good school results (scholarships offered to them on account of the financial resources of local budgets);

- Social protection of students by the state through various programs that are active instruments which can diminish school dropout, the connection to the new demands of today's information society, present in all fields. Moreover, „the reform in education should start from the idea that the educational system needs to be a result of the synergy between management and technology” and technological knowledge is both inexhaustible and in a process of continuous improvement;

- Encouraging a disciplined behavior of students by granting social benefits of conditioning mark for behavior and limiting the number of absences (The Order of the Minister of Education, Research, Youth and Sports no. 5576/2011, Government's Decision 1488/2004, Government's Decision 1062/2012);

- Involvement of state and local governments in supporting the social aspects of education (assuming a part of social responsibility). Besides human capital is a scarce resource that must be developed, education and health being considered as key variables in explaining economic developments in the Twentieth Century (Miculescu and Boldea, 2015) and not only.

We consider the evidence submitted as support tools in outlining the status of the best educational system, which is expressed on four fundamental dimensions (<http://cmpg.ro>): i) quality of education (from the quality of infrastructure to the quality of teachers, of school managers and student' achievement); ii) efficiency (the way to use human and material resources in order to achieve results); iii) relevance (corresponding with labor market needs and with the social context in which we live in); iv) equity (ensuring equal opportunities in access and use of educational resources).

## 3. Accounting and Budgetary Instruments regarding Students' Reimbursements

Economic intelligence is centered on the relationship between accounting information and economic decision in which this category of information is considered a strategic resource (Lascu and Puscas). There is an information system in the public educational institutions that is based on any activity which occurs, including the one that refers to reimbursement to students, who are in positions of third parties debtors or third parties creditors. It is a system that connects the operational system and the decisional system.

Gathering and use of information resources for this segment of activity in schools, in the event that students are in the position of creditors (according to the law), financial remuneration, involves passing some stages which generally are as follows:

**Scheme no. 1. Steps on the monetary reimbursement of social benefits in the preuniversity education institutions****Centralization of data from documents (school situations, invoices and their payment proofs subscription and tickets, proof of family income)**

Transmission of documents, together with the budgetary substantiation corresponding to the superior institutions, namely mayors (for scholarships excepting the professional scholarships) and at the county school inspectorates (for other benefits)

Opening budget appropriations request to the superior party creditor and communicating the budgetary credits opening by the Treasury

Preparing documents preceding payment: Proposal to employ the payment, budgetary commitment, ordering payment

Transmission (including electronic) to the Treasury of the payment orders and slips with students' data / taking from the Treasury of the amounts necessary for payment by cashier

Payment of the social benefits to students

Some social benefits are settled through other public institutions (County Council in the case of the „Roll and Milk”), in material form (supplies and textbooks), or through vouchers (Euro 200) without involving accounting records for the schools, although they would be required according to the law. In such circumstances, the activity on payment of educational institutions is substituted by the intermediary goods distribution to students. Accounting treatments on reimbursements to students who are in the position of third parties - creditors are shown in the figure no. 1:

**Figure no. 1. Accounting treatments on reimbursements to students who are in the position of third parties – creditors**

<b>Compulsory payment of the transportation of students:</b>				
<b>Transport expenses</b>	<b>677.00.00.01.A.65.04.02.57.02.02</b> Social help in kind: All budget financing. Upper secondary education	=	<b>438.00.00.01.A.02</b> Other social debts. Central administration. All budget financing.	<b>43877</b>
	The payment of transportation for students is recorded in the month in which the payment is made			
	<b>438.00.00.01.A.02</b> Other social debts. Central administration. All budget financing..	=	<b>770.00.00.01.A.65.04.02.57.02.02</b> Budget financing. All budget financing. Upper Secondary education. Social assistance. Social help in kind.	<b>43877</b>
<b>High school money</b>	Obligation to pay highschool money			
	<b>679.00.00.01.A.65.04.02.59.01</b> Other expenses. Central administration. Integral budget financing. Upper secondary education. Scholarships	=	<b>429.00.00.01.A.65.04.02.59.01</b> Scholarship beneficiaries and doctorate beneficiaries. Central administration. Integral budget financing. Upper secondary education. Scholarships	<b>19457</b>
	Payment of financial support for students			
	<b>429.00.00.01.A.65.04.02.59.01</b> Scholarship beneficiaries and doctorate beneficiaries. Central administration. Integral budget financing. Upper secondary education. Scholarships	=	<b>770.00.00.01.A.65.04.02.59.01</b> Budget financing. Central administration. Integral budget financing. Upper secondary education. Scholarships.	<b>19457</b>
<b>Free textbooks</b>	Receiving textbooks			<b>2750</b>
	<b>302.01.00.A</b> Consumable goods. Integral budget financing	=	<b>481.01.01.A*</b> Reimbursements between the superior institution and the subordinate institutions. Reimbursements regarding financial operations- financial activity	
	Distribution of textbooks to students			
	<b>481.01.01.A**</b> Reimbursements between the superior institution and the subordinate institutions. Reimbursements regarding financial operations- financial activity	=	<b>302.01.00.A</b> Consumable goods. Integral budget financing	<b>2750</b>

\*Some schools that use account 779.00.00.01.A „Income from goods and services received free”

\*\* Using the 602.08.00.01.A65.03.02.20.01.01 „Expenses with consumables account”, by the same units.

According to specific public sector accounting standards (OMPF 2021/2013, OMPF 2006/2013, OMPF 1917/2005) and budget classification (OMPF 1954/2005) „the account’s symbol (accounting and budgetary in our opinion) is formed in steps, as follows:

- 677 - Expenses on social benefits (synthetic accounting Ist degree account);
- 677.00 - Expenses on social benefits (synthetic accounting IInd degree account);
- 677.00.00 - Expenses on social benefits (synthetic accounting IIIrd degree account);
- 677.00.00.01 - Expenses on social benefits. The central administration (01-the code of budgetary sector – central administration);
- 677.00.00.01.A. Expenses on social benefits. Integral budget funding (A –symbol for the source of funding - by the budget);
- 677.00.00.01.A.65.04 – Expenses on social benefits. Full funding from the budget (A). Secondary education (65.04);
- 677.00.00.01.A.65.04.02 - Expenditure on social benefits. Full funding from the budget. Upper secondary education (65.04.02);
- 677.00.00.01.A.65.04.02.57.02.02 - Expenditure on social benefits. Full funding of the budget. Upper secondary education. Social benefits in nature (57.02.02).

The examples that were presented concerned the upper secondary education. If we relate the other levels of education, in terms of accounting- budgetary technique, the elements of differentiation relate to the public sector code, of the source of funding, the code assigned to the expenditure through budget classification based on the level of education. For example, if that settlement expenses of subscriptions aimed at middle school students, the digit symbol is 677.00.00.01.A.65.04.01.57.01 and if we refer to scholarships granted by the mayor, the expenses account code is 679.00.00.02.A.65.04.01.59.01.00 (02- local administration, 65.04.01 - lower secondary education).

Students and teachers in public education and in particular compulsory education, accredited / approved, receive free textbooks, both for the Romanian language education and for the national minority languages.

Accounting treatment regarding textbooks aquisition in 2015- 2016 scholar year is shown in the figure no. 2:

**Figure no. 2. The accounting treatment for the acquisition of textbooks and reimbursing their counter value**

<b>Taking cash from the Treasury</b>			
	<b>581.01.01.01A.10</b>	=	<b>770.00.00.01.A.65.04.02.57.02.02</b> <b>3936</b>
	Internal Virement. Internal / operational activity. Central administration. Integral budget financing		Budget financing. Central administration. Integral budget financing. Upper secondary education. Central administration. Social help in kind.
<b>Depositing cash to cashiers</b>			
<b>Textbooks aquisition 2015-2016</b>	<b>531.01.01.01.A.65.04.02.57.02.02</b>	=	<b>581.01.01.01.A.10</b> <b>3936</b>
	Cash in lei. Central administration. Integral budget financing. Upper secundar education. Social assistance. Social help inkind.		Internal Virement. Internal / operational activity. Central administration. Integral budget financing
	<b>Payment of financial support to students</b>		
	<b>677.00.00.01.A.65.04.02.57.02.02</b>	=	<b>531.01.01.01.A.65.04.02.57.02.02</b> <b>3936</b>
	Social help. Central administration. Integral budget financing. Upper secondary education. Social assistance. Social help in kind.		Cash in lei. Central administration. Integral budget financing. Upper secundar education. Social assistance. Social help inkind.

For students in the high school upper cycle this provision was implemented only in the previous school year (2015-2016) the maximum amount was of 55 lei. Textbooks covered by the settlement of acquisition costs, are those found in the list of textbooks approved by the Ministry of National Education and Scientific Research, for each school year and for the class to which the student is enrolled.

Regarding the reimbursement to students’ debtors, we present in the following figure, the accounting treatment for the contribution of students to dormitories and dining (figure no. 3):

Figure no. 3. The accounting treatment regarding the students' contribution for dormitories and dining

Cashing the contributions in cash for boarding pupils, dormitories and canteen:				
<b>Contribution for hostels, dormitoires and canteens</b>	<b>531.01.01.02.E.33.14</b> House register in lei. Local administration. Activities financed in full from their own revenues. Pupils' and students' contribution to boarding achools, dormitories and canteens	=	<b>751.01.00.02.E.33.14</b> Revenues from provision of services and other activities. Local administration. Activities financed in full from their own revenues. Pupils' and students' contribution to boarding achools, dormitories and canteens	<b>49629</b>
	<b>Deposing money from the Treasury</b>			
	<b>581.01.01.02.E.90.33.14</b> Internal virements from operational activity. Local administration. Activities financed in full from their own revenues. Pupils' and students' contribution to boarding achools, dormitories and canteens	=	<b>531.01.01.02.E.33.14</b> House register in lei. Local administration. Activities financed in full from their own revenues. Pupils' and students' contribution to boarding achools, dormitories and canteens	<b>49629</b>
<b>562.01.00.02.E.33.14</b> Available to finance activities from its own revenues. Local administration. Activities financed in full from their own revenues. Pupils' and students' contribution to boarding achools, dormitories and canteens		<b>581.01.01.02.E.90.33.14</b> Internal virements from operational activity. Local administration. Activities financed in full from their own revenues. Pupils' and students' contribution to boarding achools, dormitories and canteens	<b>49629</b>	
Buying food				
<b>302.07.00.02.E</b> Consumable goods. Local administration. Activities financed in full from their own revenues	=	<b>401.01.00.0318*.02.E.65.04.02.20.03.01</b> Suppliers under 1 year. Local administration. Activities financed in full from their own revenues. Upper secondary education. Goods and services. Food. Food for people.	<b>3855</b>	
Paying the counter value of the invoice for food				
<b>401.01.00.0318.02.E.65.04.02.20.03.01</b> Suppliers under 1 year. Local administration. Activities financed in full from their own revenues. Upper secondary education. Goods and services. Food. Food for people.	=	<b>770.00.00.02.E.65.04.02.20.03.01</b> Financing from the budget. Local administration. Activities financed in full from their own revenues. Upper secondary education. Goods and services. Food. Food for people.	<b>3855</b>	
Consuming the food				
<b>602.07.00.02.E.65.04.02.20.03.01</b> Expenses with consumable materials. Local administration. Activities financed in full from their own revenues. Upper secondary education. Goods and services. Food. Food for people.	=	<b>302.07.00.02.E</b> Consumable goods. Local administration. Activities financed in full from their own revenues	<b>3855</b>	

\* 0318 is the numerical code assigned to one of the suppliers

For other services given to students (releasing scripts, study documents, selling school goods) the accounting treatment is shown in the figure no. 4:

Figure no. 4. The accounting treatment regarding for other services given to students

Cashing in the counter value of the services provided for students			
<b>Services for students</b>	<b>531.01.01.02.E.33.50</b>	=	<b>751.01.00.02.E.33.50</b>
	House register in lei. Local administration. Local administration. Activities financed in full from their own revenues. Other revenues from providing services and other activities.		Revenues from providing services and other activities. Local administration. Activities financed in full from their own revenues. Other revenues from providing services and other activities.
			<b>1409</b>
Depositing money from the Treasury			
	<b>581.01.01.02.E.33.50</b>	=	<b>531.01.01.02.E.33.50</b>
	Internal virements. Local administration. Activities financed in full from their own revenues. Other revenues from providing services and other activities.		House register in lei. Local administration. Activities financed in full from their own revenues. Revenues from providing services and other activities. Other revenues from providing services and other activities.
			<b>1409</b>
	<b>562.01.00.02.E.33.50</b>	=	<b>581.01.01.02.E.90.3350</b>
	Available of the financed activities from their own revenues. Local administration. Activities financed in full from their own revenues. Other revenues from providing services and other activities.		Internal virements. Local administration. Activities financed in full from their own revenues. Other revenues from providing services and other activities.
			<b>1409</b>

Administrative fees and value of canteen meals shall be determined by the Board of Directors of the schools. Obviously that these revenues are variable from one month to another, in relation to the number of applicants.

Since 2016, in order to highlight the budgetary revenue from the contributions of parents in funding the „School after School” program, using the numerical code 33.02.23 contributions used for financing the program „School after school”, the expenses related to this program have been assigned the code 65.02.12.01 complementary education services „School after School”.

Accounting and financial challenges being placed on the public sector make it necessary to use, in particular, the two instruments needed to satisfy the reporting of different categories of users, budget and accounting. These two instruments induce in turn a number of challenges: advantages, limitations and ways of involving the public budget management organizations; the extent to which commitment accounting is superior to cash accounting in the public sector?

In our opinion the information valences of commitment accounting are not sufficiently explored, at least for the following reasons: there is no use of the provisions mechanism when they recognize payment obligations (e.g. scholarships from the moment they are generated, for the entire period for which they will be granted) the revenues are recognized only when they are cashed in, without prior registration of the generating and possible adjustments for depreciation. We also believe that if programs like „Euro 200”, „Roll and Milk”, of school supplies and textbooks should be kept an extrapatrimonial record, given the purpose of accounting, which is to reflect the reality and the rigors of the legal framework that does not allow ownership (not even temporary) of material and money values, without being recorded in accounting.

Regarding the way to disclose information to users such as those exposed in this paper, we find that they are intended mainly to internal structures and hierarchical system, rather than to the other categories of users. The solution of such a problem could represent the publication of the budgetary execution account and, in a broader context of all financial statements on the websites of educational institutions or budget centers where their accounts are managed.

As the main source of information for the decision-making system, accounting is required by its advocates, to adapt to changes, regardless of complexity, frequency and amplitude of economic transformation, social, informational, technological, communicative attributed to contemporary society.

At present, although accounting is becoming more and more an efficient informative system, information it provides does not cover the entire economic space and it is offered to users with some delay, which causes loss of relevance and its connection with reality.

For these reasons we need to reconsider the basic problems of accounting by using a modern scientific theory and latest information technology (Lascu and Puscas, 2015). All members of society have a great deal of expectations from school. The educational system is desired to reduce social and economic inequality, to develop the necessary social and civic abilities and to deliver competent young individuals to the workforce market (Popescu, 2011).

#### 4. Conclusions

Public sector reform aimed mainly the management system, the accounting system and implicitly the financial reporting system.

The research on the segment represented by social accounting is challenging by the effects it generates, on an emotional, human, level, as well as the need to conduct a diagnosis of the current situation, in order to identify ways to improve how the valorisation of information on human resources, before, during and after activating the labor market.

Among the conclusions of the approaching of financial issues regarding settlement with the students, as future labor resource with unique potential for growth and development, there are:

- The state is involved in achieving social protection of students, but also their stimulation to get good results at school;

- Transposition of accounting and budgetary social benefits offered to students involves appealing to the direct method, namely the recognition of an expense and a liability specific to the current period, which falls into the category of social benefits in the short term, if we use as a benchmark the provisions of international accounting standards (referring to employees' benefits, including former employees, but not those of future employees, which would not be uninteresting to consider);

- In terms of coverage we can mention as social policies to which we referred to, as they concern the categories of students who either need material support, either obtain good results at school, not having an universal character;

- Budget and accounting coexist in public preuniversity institutions and beyond, being appreciated by us as inseparable and complementary components.

Obviously a technical approach of accounting (and budget) is no longer in tune with fashion trends in the field, but we are of opinion that radical opinions are not good, and that such an approach is designed to alleviate the void of information found in the accounting field specific to public school education institutions.

Our approach is intended to be only a step forward towards the research of social issues at the level of education. Recent mutations in the field of accounting compel the transition from our technical approach to the interpretative, anticipative approach of problems and permanently improve the activity through a significant addition of responsibility for human resources involved in decision making and in the creation of value. But any approach whatsoever it may be, including information - accounting and valuation of modern information technologies, compels a good knowledge of the system to which we refer, so it would not be irrelevant to an analysis of the level of students' satisfaction in relation to forms of social protection and stimulation of learning and with their size, but also facilitate access to information for users who can contribute to the optimization of the educational process.

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