

# Increasing Public Administrative Responsibility by Modernizing the IT System for Reporting the Financial Statements of Public Institutions

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## Abstract

*Under the significant impact of globalization, recent developments in public sector accounting present the greatest challenges for modernizing specific financial reporting regulations in public institutions in order to adapt to current economic requirements. The Romanian public sector has undergone a process of transformation to change the order of organization and management of accounting of public institutions, the program of accounts and instructions for implementing an electronic system of financing reporting, financial statements, automatic verification within services if they are paid or not are within the budget, providing information about the realization of the entries and pages made. This paper mainly uses a documentary approach and may propose to pursue one of the essential premises oriented, in the public sector towards the concept of public responsibility, highlighting the characteristics of implementation and the effects of the national financial reporting system on budgetary transparency.*

**Key words:** accountability of public administration, modernization, public institutions, reporting of financial statements, transparency

**J.E.L. classification:** M41

## 1. Introduction

The economic-financial analysis of the results reveals the factors and causes that generated a certain state of affairs, as well as the solutions required to optimize the operation of the entity. In order for a regulatory system, such as the economic-financial system, to function efficiently, it is necessary to resort to a rational information system that ensures quality, operative and timely information for managers, executors and beneficiaries.

Improving the public reporting system appears to be a necessity, supported by reasoning such as the speed of obtaining quality financial and statistical information indispensable for the transmission of data to international bodies (EUROSTAT at COFOG III) on not only budgetary and legal commitments but also budget execution (for revenue - classification by chapters, subchapters, paragraphs and expenditure - classification by chapters, subchapters, paragraphs, titles, articles, articles).

Therefore, information systems have been implemented which, based on management systems, have come to manage and process large volumes of data, especially in public institutions. In public institutions in Romania, the reporting system entitled ForExeBug (Operational Program for the Development of Administrative Capacity, financed by the European Social Fund) was put into practice in 2014 for the responsibility by modernizing information systems, for generating reports on financial statements.

The financial statements are mandatory, present, as a rule, present financial results for further development. The reporting system, ForExeBug, allows the transmission of financial-accounting data by each public institution in electronic, standardized, monthly format, which ensures the increase of data reliability by cross-checking the data from the treasury, and also their use for several criteria. analysis and time series by the Ministry of Finance.

Processing large volumes of data in public institutions with modern tools, standardized reporting of financial statements, with strict budget classification, presentation of details on the use of public funds in conditions of administrative transparency were some of the objectives for which the FOREXEBUG reporting system was created. Cross-checking by auditors in real time of data collected in the system, by cross-validation with system data and providing accurate information for use by the Ministry of Finance and other users and the need for security in computer systems are some of the main objectives which were considered after this system was implemented. The facilities proposed for both the operator and the auditor are based on the modeling of management in budgetary activity, which involves a calculation system, composed of mathematical models, systems of linear algebraic equations with thousands of equations.

## 2. Literature review

Recent developments in public sector accounting in Romania lead us to anticipate important innovations in financial reporting in public institutions. Moreover, the normative "revolution" with an impact on public accounting manifested in our country, starting with 2014, launches the biggest challenges for the public sector, the legislator showing intense concerns for modernizing specific rules to adapt to the requirements of today's economy, under the significant impact of globalization.

In this context, A. Tudor Tiron (2013), captures the need to increase the responsibility of public administration by modernizing the reporting system. But the accounting reform of the public sector, under the aegis of digitalization cannot be achieved without the professional training of civil servants, the improvement of the system, (Ștefanescu, 2013) the credibility of the information provided through reports, the need for information transparency. In turn, Alecu (2013) extensively develops the public accounting reform and debates the need to change the reporting system, conducting extensive theoretical research. Financial communication is an extremely remarkable tool that is based on both transparency and credibility, and that allows administrative-territorial units to manage their external relations by providing the financial and accounting information requested by stakeholders, thus managing to create an interconnection with the external environment: advisers and citizens, so it is not surprising that finding effective means of communication with stakeholders is one of the priorities of public administration.

Credibility plays a very important role in the light of the information that the entity provides to stakeholders, information that must fall within the field of fairness, reality, relevance and coherence, so that they are perceived as credible by stakeholders (Curagău, Cușmăunsă, 2019).

Pollitt (2006) pointed out that politicians use and manage information provided by the public. According to Melkers and Willoughby (2005), in accounting information plays a role in public management, accounting information usually refers to budget issues related to debts, credits and expected costs of certain services or problems based on accumulation (van Helden, 2015).

To provide a better level of understanding of the boundaries of responsibility, Patton (1992) turned to a study focusing on the link between the concept of accountability and financial reporting at the government level, which should provide information to help users to make economic, social and political decisions. Burrit's (2012) study on responsibility connected to environmental performance includes informational presentations for most of an entity's capital. Raga and Taylor, in 2005, propose an accreditation system for public service managers. We appreciate that, through their use, the accounting information improves and increases the responsibility for making efficient managerial decisions.

The literature shows that researchers have observed the use of accounting information in the management process (Kroll, 2014; Liguori et al., 2012) and only a few exceptions have deepened the use of accounting information reported in official documents (Askim, 2007; Giacomini et al. , 2016; Guarini, 2016; Ter Bogt, 2003, 2004), information barely considered by politicians (Ezzamel, Robson, Stapleton and McLean, 2007; Ter Bogt, 2004, Ter Bogt, H., & van Helden, G., 2011).

The managers of a public entity, their respective administrators, local councils, county councils, prefectures, ministries, etc. are the beneficiaries and users of the information generated by the public sector that they can use, judiciously and rationally, for the elaboration and substantiation of the decisions. According to the regulations in force, public information is obtained in financial or general accounting.

As an essential component of the treatment and capitalization of information, the financial-accounting mechanism reflects an administrative function, of accomplishing the informational-decisional processes. The operations regarding the chronological and systematic registration of the existence and movement of the patrimony on its structure, as well as of the financial results are done through accounting, resulting in financial-accounting information highlighted in Journal Registers and in accounting accounts (analytical and synthetic) with the help of the inventory, the checking balances, the income and expenditure budget, the balance sheet.

### **3. Research methodology**

In our study we develop a brief review of the relevant literature and analyze what the pioneers in this field of research have achieved. In this sense, we point out that our work is mainly documentary and the main research methods used are the argumentative structures, content analysis and qualitative method to synthesize the most relevant studies so as to highlight the valences of the concept of increasing public responsibility and administration. of resources. Assuming public responsibility is an inherent feature of civil servants. Research and discussions in this direction lead to the implementation of national reporting in the public sector. Therefore, we frame our motivation to consider the national reporting system, an instrument of responsibility assumed in the context of the need for efficient communication.

### **4. Findings**

The implementation of the information system in each public institution is carried out through the enrollees (head of the institution, accountants) based on the qualified digital certificate with access to the application, and also the Public entity to have an individual budget registered and validated by Forexebug system. By accessing the functionalities of the national reporting system - Forexebug on registration, electronic modification of data, electronic transmission of documents, electronic documents generated by the system and by interested users can be obtained without authentication by electronic signature or being enrolled in the computer application. The interested public by accessing the same e-mail address can view the data on the use of budget appropriations of any authorizing officer (execution account), the budget forecasts of each public institution (individual budget), as can be seen in Figure no. 1, and if it has the necessary knowledge can make individual assessments of how public money is spent, which demonstrates compliance with a budgetary principle (the budgetary system is open and transparent) and the requirements of transparency in the substantiation of the budget, as well as in the use of budget appropriations, respectively , of the execution account.

In other words, we can say about the taxpayer that he can become an external auditor, issuing judgments on how public money is spent by accessing from his own computer the execution account of any administrative entity, focusing on information. The computer, as a result of information technology, is a space for data management and communication. The first stage of data registration, in the computer application, regarding the budget execution, is the completion in the budget form, a pdf file. with an attached XML, generated from the accounting program, through which a public institution records the initial budgetary legal commitments and subsequent budgetary changes. Following the transmission of the information by a public entity, the budget form is verified by the system and validated or not, the next day, and in case of discrepancies, information is provided that can be corrected and retransmitted. The budget form includes fields with predefined lists that help to easily identify the information that needs to be filled in, as in figure no. 2. The budget loaded in the IT application includes the annual values and broken down by quarters, of budget revenues and expenditures and provides support for the distribution of expenditures on the structure of the

classification of indicators on public finances: chapter, title of expenditure, subchapter, article, paragraph.

Figure no.1. Budgetary transparency

ROMANIA  
MINISTERUL FINANTELOR PUBLICE  
SISTEMUL NAȚIONAL DE RAPORTARE  
TRANSPARENȚĂ BUCETARĂ

Informatii utile   Rapoarte Entitati Publice   Alte rapoarte   Rapoarte intreprinderi Publice

Tip Raport:    Perioada Raportare:  2020

Sector Bugetar:    Judet:

CIF Ordonator Principal:    Denumire Entitate Publica Ordonator Principal:

CIF Entitate Publica:    Denumire Entitate Publica:

ene5q

Introduceți codul din imagine:

Source: Adapted from: <https://forexpublic.mfinante.gov.ro/>

Figure no. 2. CAB application - legal budgetary commitments

CAB 118689060 / COMUNA IARA

Angajament nou  
Angajament inițial nou  
Listă angajamente  
Transfer în bloc  
Angajament multiplu nou  
Listă angajamente multiple  
Listă proiecte  
Listă obiective  
Utilizare buget  
Transferuri primite  
Plăți corectate  
Rapoarte

Proiect:

Sector - sursa:

Indicator:

Angajamente multiple:

Angajamente prin transfer:

Nr. crt.	Cod	Descriere	Stare	Angajament legal	Credit bugetar rezervat definitiv in anul curent	Receptii	Plăți
11.	AAA7CM3SP55	calamitati 2020	<span style="color: green;">In desfasurare</span>	7.445.250,00	516.648,97	7.445.250,00	6.928.601,03
12.	AAA7CM2CNGT	asistenta sociala 2020	<span style="color: green;">In desfasurare</span>	1.007.000,00	170.978,95	1.007.000,00	836.021,05
13.	AAA7CKXEXC5	investitii buget local 2020	<span style="color: green;">In desfasurare</span>	28.261.800,00	20.344.042,70	28.261.800,00	7.917.757,30
14.	AAA7CKSPRK8	reparatii curente 2020	<span style="color: green;">In desfasurare</span>	893.302,00	263.279,85	893.302,00	630.022,15
15.	AAA7CKS2GR	obiecte de inventar 2020	<span style="color: green;">In desfasurare</span>	26.000,00	4.483,01	26.000,00	21.516,99
16.	AAA7CKHF87N	bunuri si servicii 2020	<span style="color: green;">In desfasurare</span>	1.695.600,00	424.666,60	1.476.600,00	1.270.933,40
17.	AAA7CKHABXB	deplasari	<span style="color: green;">In desfasurare</span>	6.400,00	0,00	6.400,00	6.400,00
18.	AAA7CKF48CG	investitii FEN2020	<span style="color: green;">In desfasurare</span>	8.593.800,00	7.530.278,59	8.593.800,00	1.063.521,41
19.	AAA7CKD2R6F	tichete de vacanta 2020	<span style="color: green;">In desfasurare</span>	49.750,00	16.763,00	49.750,00	32.987,00
20.	AAA7CK6D7RD	salarii 2020	<span style="color: green;">In desfasurare</span>	2.941.467,00	461.191,00	2.941.467,00	2.480.276,00

<< 1 2 3 4 >>

Source: Adapted from: <https://forexpublic.mfinante.gov.ro/>

The second step in recording economic information is the introduction of legal budget commitments through the application of FOREXEBUG's budget commitment control (CAB). The CAB application presents a list of menus for recording and displaying budget commitments and commitment data. A budget commitment is an administrative act that reserves a budget appropriation to remove the obligation to pay, on account of public funds, resulting from the execution of a legal commitment. The next step is to introduce budget-related receipts, within the CAB budget commitment control application, in order to make payments from public funds according to ALOP operations (commitments, liquidations, ordering, payments), there is only one operation - the reception. The reception, as highlighted in figure no. 3, is made within the related budget appropriations approved in the budget for each fiscal year, according to the payment obligations arising from the execution of a legal commitment.

Figure no. 3. CAB application – Reception

Cod	Program	Proiect	Obiectiv	Sector - Sursa - Indicator	Credit bugetar rezervat definitiv	Valoare nereceptionată	Valoare
AAB	000000000	--	--	0000 00 00 00 00 00 00	7.445.250,00	0,00	0
Total					7.445.250,00	0,00	0,00

Source: Adapted from: <https://forexpublic.mfinante.gov.ro/>

The last step in order to complete a budget execution and the reporting of the financial statements, in the system can be sent payments with multiple electronic payment orders OPME, functional operation after the establishment of the state of emergency in our country. In figure no. 4 an electronic multiple payment order with a single payment is presented.

Multiple electronic payment orders are completed, validated and electronically signed in the accounting program of each public entity and transmitted electronically in the national reporting computer system. The IT platform allows users enrolled in the IT system to obtain reports on budget execution, financial statements, notifications, general reports, account statements and operations such as sending financial statements, electronic payment orders, financial statements, operations in the CAB application, viewing public pages. Unregistered users can view the budget execution and individual budget reports of any public entity.

Therefore, we can appreciate that the usefulness of this information system is manifested not only in the execution phase of public budgets, but also in the planning stages of its development phase. This demonstrates that the data in the accounts of the collection of revenue and expenditure recorded on the basis of budgetary appropriations, the responsibility of authorizing officers, are not secret and can be accessed by any taxpayer. The IT system, through its implementation, by the Ministry of Public Finance monitors the process of collecting and conducting payment transactions, in operational treasuries, by reporting entities, on detailed budgets to manage budget commitments, thus improving the auditor's work by simply accessing program. The system allows the auditor to evaluate the real-time transactions that occur and are recorded saves valuable time in formulating the best recommendations, so that the audit function can remedy various situations. In conclusion, we can say that the national reporting system is a system designed on a clearly defined mathematical

basis is subordinated to the audit function, which gives credit officers reasonable assurance that the operations performed, the decisions taken are the best and thus ensure growth management performance.

Figure no. 4. Electronic multiple payment order

**ORDIN DE PLATA MULTIPLU ELECTRONIC (OPME)**

Tip Entitate:  Entitate Publica  Alte Entitati

Suma control:

Numar document:  Data document:  Nr.inregistrari:  F1129\_A2.0.16

Total Document:  LEI LEI ADICA

Denumire Plator:  CF plator:  Adresa plator:

PLATTOR						BENEFICIAR								
NR. OP.	Cod IBAN plator	Denumire Trezorerie	Cod Program	Cod Angajament	Indicator Angaj.	Denumire Beneficiar	Cif/CNP Beneficiar	Cod IBAN beneficiar	Denumire Banca / Trezorerie	Suma	Numar de evidenta a platii	Reprezentand		
100	RO42TREZ24AS10103200103X	Trezoreria Municipiul Turda	0000000000	AAACHAHEH6	AAK	ELECTRICA FURNIZARE AGENTIA	28909028	RO04TREZ7005066000006495	Trezoreria Municipiul Bucuresti	13.990,67		CY fact 9549643147 ENERGIE ELECTRICA SecFunctionare		

NUMAR OP:

IBAN PLATTOR:

DENUMIRE TREZORERIE:

COD PROGRAM:

COD ANGAJAMENT:

INDICATOR ANGAJAMENT:

CF/CNP BENEFICIAR:

DENUMIRE BENEFICIAR:

IBAN BENEFICIAR:

DEN BANCA/TREZORERIE:

SUMA:

NREVIDENTA PLATII:

REPREZENTAND:

Adauga OP

VALIDARE SI GENERARE XML

Semnatura 1:

Semnatura 2:

Source: Adapted from: SCM Accounting

## 5. Advantages and disadvantages of implementing FOREXEBUG

The implementation of FOREXEBUG aims at administrative transparency, the uniqueness of financial reporting related to the public domain, reducing the time to prepare financial reports, standardization and centralization of data, information and situations, creation of a common database, accuracy of data and information, easy access to third parties and other specialized institutions. , and the synchronization of revenues and expenditures of public institutions with the information found in the system, achieved objectives that increase the efficiency of the central, county and local administrative system and the detailed publication of information on the use of public funds, according to budgetary classification. As a result of the transmission of data based on the electronic signature, the volume of data to be reported by each authorizing officer is reduced and at the same time the working time is reduced, due to the significant decrease of the data to be centralized and reported.

Following the centralization of data in the system, the budgets are collected at the territorial Treasuries, the payment operations through the Treasuries are automatically validated, the budget execution is reported by the operative Treasury and not hierarchically by the main authorizing officer as in the past.

However, a number of negative issues were raised, related to the delay in the implementation of the information system by about 1 year (from June 2015 to June 2016), followed by the lack of specialized training of professional accountants, operators in the IT application in institutions amplified by the lack of practical experience of the trainers of the Ministry of Public Finance. Due to the conditions imposed by the existence of a digital certificate, there were obstacles to accessing the system, although there is an obligation to submit the 2011 tax return online.

The computer system does not allow updating data immediately, but only the next day, even if they have been validated. Thus, if changes are made by the user in the budgets section, commitments and payments cannot be made on the same day, and these changes will be made the next day because the system, even if it transmits that the data has been validated without errors, by presentation interface, they are processed overnight. It is also difficult to process error correction. For example, if an authorizing officer enters erroneous data in the individual budget, the system crashes and the error is reported to both the authorizing officer who entered the individual budget incorrectly and the chief authorizing officer and the operating treasury to which he belongs, the other authorizing officers may no longer enter data until the system has been unlocked.

The activity of authorizing officers is hampered by the increase in workload due to the fact that financial reporting is also done on paper, as in the past and in the national computer system of reporting, which involves performing additional operations, it is necessary to validate and access to the situations regarding the budget execution by the main authorizing officer, both for his own activity and for the activity of the secondary or tertiary authorizing officers subordinated to him, in real time or at least monthly.

In addition to the budget execution in FOREXEBUG, the last operation, namely, sending checks for cash withdrawal to the Operational Treasury is not yet operational, which makes the efficiency of the system significantly reduced.

Although the national computer reporting system Forexebug has various shortcomings, we appreciate that the financial-accounting information transmitted and resulting from this system (for example: general reports) have an important value, as the resulting information is obtained quickly, is accurate, fair, faithful, fair, complete, relevant and reliable and safe not only for entity managers, but also for specialists and other third parties who evaluate the entity and formulate decisions, thus contributing to the performance of the public entity and thus to the progress of society. The effectiveness of the resulting information-decision-action cycles depends on the quality of the resulting financial-accounting information.

With the help of the national computerized Forexebug reporting system, the annual financial statements, which represent a tool for assessing the quality of financial accounting information, provide accurate, clear, correct data comparable to those of European public entities, in order to achieve uniform rules and regulations for presenting statements. so that each user of financial accounting information makes similar economic decisions.

## **6. Conclusions**

The Romanian public administration must accept and implement the administrative values that define the European space: transparency, predictability, accountability, adaptability and efficiency, values that must be found in institutions and administrative processes at all levels.

In recent years, the national financial reporting system through modernization has made progress towards strengthening it as an effective communication tool, making an active contribution to financial stability and the sustainability of the economic environment.

Since the public sector has a wider range of stakeholders, many of them need an effective information presentation in which users can understand from a intelligible, concise and comprehensive communication as many aspects as possible regarding the use of resources and the impact of the activity of the public entity.

Improving the public reporting system, increasing the efficiency of central and local public administration and administrative transparency by providing public institutions with modern, standardized tools for reporting financial statements appears as a necessity, being supported by reasoning such as speed of obtaining financial and statistical information indispensable for the transmission of data to international bodies and the publication of detailed information on the use of public funds, in accordance with the budgetary classification.

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