

THE ACCOUNTANCY OF GRANTS IN THE PUBLIC INSTITUTIONS - CASE STUDY ON A ROMANIAN MUNICIPALITY**Teodor HADA***“Bogdan Vodă” University, Cluj-Napoca, Romania
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mihaimihnea@gmail.com***Abstract**

The absorption of the European funds is an aim of the post-accession strategy. The main role is to maintain the variations at the level of economic development of the EU Member States. The present research paper presents several aspects related to the accounting of the activities developed using UE grants. The principle aim of our article is to offer extra information for the understanding of the grant's accountancy and taxation. The case study presents a project financed through the programme RO10-CORAI (a programme financed through the EAA 2009-2014 Grants and managed by Romanian Social Development Fund) and implemented by a Romanian municipality.

Key words: *European grants; accountancy; public institutions; grants accountancy and taxation.*

JEL Classification: *H20; M41.*

I. INTRODUCTION

The European grants are different in the nature of their assistance and also related to their conditions. The objective of the assistance can be, e.g., to develop an activity that, normally, would not have been developed in the absence of the assistance. In the beginning of our presentation, we consider as relevant the opinions expressed by A. L. Hampton and A.F Shull Jr., who stated that the decision creates the modality of action and its consequences; a decision is, by definition, a directing of the action for the future (Hampton and Shull Jr., 1973, p. 20). All countries, disregarding the development level, allocate yearly an important amount from the national resources for education due to the fact that a qualitative education, starting from its primary stage, is essential to the people in order to gain the ability to work and successfully follow their objectives, and, in the same time, to form values, attitudes, knowledge and abilities to contribute, at their turn, to the economic, social and political development of the community. The education offers not only the possibility of a better life, but also contributes to the development of a country. Even there is no standard level of the public expenditure for education in a country; its amount determines to a large extent the level and the quality of the national education. The need for a qualitative education is translated in the higher costs of the pupils and students. In many countries, also in Romania, the financing of the school education is assured by the budget of the municipalities. Thus, we identify in the respective budget, in the chapter dedicated to the social and cultural expenditure, an important category of expenditure – the expenditure for education. As general tendency, the expenditure for education supported by the municipalities is growing nominally and as percentage in the total expenditure, due to the change in the number of the beneficiaries and of the teachers, inclusively due to the introduction of new technologies. (Ichim, 2017).

According to the legal provisions, starting in 2001, the state school education has been financed through the budget of the municipalities. The special education is financed through the budget of the county councils and the budget of Bucharest sectors. The fellowships and the inventory elements are financed through the budget of the municipalities, respectively from the sums deducted from the income from the state budget. We underline the fact that the land and the buildings where the schools function are in the property of the municipalities. (Ichim, 2017). According to the present legislation, the financing of the schools include: basic financing, complementary financing and supplementary financing.

ABOUT THE EAA GRANTS 2009-2014: The grants are financing coming from the states of Island, Liechtenstein and Norway, for 15 UE states from the Central and South Europe and for the Baltic Member States. The general objectives of the EAA grants are: the reduction of the social and economic disparities in

European Economic Area (EAA). For 2009-2014, the EAA and Norwegian Grants responded to the needs of the beneficiary countries according to the larger European policies for a more intelligent, ecological and inclusive economy.

ABOUT THE RO10 CORAI PROGRAMME: The programme RO10 „Children and Young People at Risk and Local and Regional Initiatives to Reduce National Inequalities and Promote Social Inclusion " (CORAI) was funded through the Financial Mechanism of the European Economic Space (EEA Grants) 2009-2014. The programme aimed to contribute to the improvement of the situation of children and young people in risk situations (with special attention paid to Roma) through more active involvement of parents / guardians, service providers and the community in general, as well as supporting initiatives to initiate and test innovative measures in the field of social inclusion or to improve existing ones. The activities funded under the programme aimed at reducing the economic and social differences separating these vulnerable groups from the rest of society.

II. CASE STUDY

Pianu municipality in partnership with the Association “Sprijiniti copiii” Alba Iulia implemented the project “*Complex of integrated services*” Pianu, financed through the financial support of the Programme RO10-CORAI, financed through the EAA 2009-2014 Grants and managed by Romanian Social Development Fund. The value of the project was 1.943.931, 60 RON. The activities of the project were implemented in Strungari Village, Pianu Municipality, Alba County, as well as in 10 schools from Alba County. The project aimed to “*develop the degree of social cohesion for 400 children in risk situation from Alba county*” by the participation of the parents, specialists and volunteers from schools, public institutions and NGOs with relevant activities in the field of social inclusion. The novelty element of the project is the establishment of a *Network for school social assistance for the improvement of the relation school – family – community* and intends to implement the principles of social assistance in the educational system.

The project started as a response to four difficult problems: 1. the risk of school abandonment in the mountain villages and their low level of social inclusion; 2. the social marginalisation of the children in situation of being neglected or with various difficulties, in the rural environment, as well in the towns with sub-urban localities (villages); 3. The reduced level of information and parents’ involvement in the school life and in the community; 4. The deficit of salaries’ and volunteers’ competences in their work with children in risk situations. The village hall of Pianu has worked on these problems in partnership with the NGOs since 2002. The budget of the project includes: *eligible direct costs* (Human resources; Travels expenses for personnel and volunteers; Consumables; Investments costs; Costs for third parties services; Project communication and promotion; Bilateral activities; Other subcontracted services); *indirect costs*, and *unforeseeable costs*.

The activities of the project were: Project management, Public acquisitions for the project, Publicity and visibility of the project, Network of school social assistance, Awareness campaign for the role and the importance of the education, Training camp for the volunteers working for the social inclusion, Integrated services supply for the Strungari Complex, Professional training for specialists and volunteers, and Dissemination of the results in the project.

Table no.1: The indicators of the project

Indicator	Plan ned value	Achiev ed value	%
The number of awareness campaigns related to the importance of the education	1	1	100%
The number of children who will benefit of social evaluation and integrated intervention	490	527	107,55 %
– from which, no. of Roma children	60	114	190%
– from which, no. of girls	40	67	167.5%
Number of administrative units from where the children are	7	7	100%
Number of schools where will be organised the network of school social assistance	10	10	100%
Number of professional training in social occupations, authorised by ANC	3	3	100%
Number of camps for the volunteers’ training	1	1	100%

Source: Source: Pianu City Hall

Table no.2: The accountancy of the human resources

Explanations	Payroll content	85%	15%	100%
1. Gross wage	8,770	7,455	1,316	8,770
2. Annual leave amount				
3. Total gross wages	8,773	7,457	1,316	8,773
4. Total taxes from which	2,437	2,071	366	2,437
- payroll tax	1,011	747	264	1,011
- Employees' contribution to health insurance 5.50%	476	405	71	476
- Employees' contribution to unemployment fund 0.50%	43	37	6	43
- Employees' contribution to pension fund 10.50%	907	771	136	907
Total employees' contribution	1,426	1,212	214	1,426
5.1 Sum to be paid – card transfer	4,485	3,812	673	4,485
5.2 Sum to be paid – cash	1,851	1,573	278	1,851
Company's contribution				
6. Company's contribution to social security 15.80%	1,366	1,160	206	1,366
7. Company's contribution to unemployment fund 0.50 %	43	37	6	43
8. Company's contribution to health insurance 5.20 %	449	382	67	449
9. Company's contribution to the risk and accidents fund 0.15%	13	11	2	13
10. Company's contribution for annual leave and indemnities 0.85 %	73	62	11	73
Total company's contributions	1,944	1,652	292	1,944
- payroll tax	1,011	747	264	1,011
- total contributions	3,370	2,865	506	3,370

Source: Source: Pianu City Hall

The public institutions developing activities with non-refundable funds in external grant programs will use the accountancy for grants in order to register the operations generated by receiving and using the funds. The accounting in the accounts of the public institutions will take in consideration the provisions of the financing contracts and of the accounting regulations in force. The accounting policies for the beneficiaries of the non-refundable funds are also important. The accounting operations are based on the supporting documentation and on the contractual provisions established by the contracting parties.

Table no.3: The accountancy of the payroll obligations:

%	==	%	8773	
641.00.00.04.D.680806.56170		421.00.00.04.D.	1316	15% Gross salary contribution
641.00.00.04.D.680806.56170		421.00.00.04.D.68080	7457	85% Gross salary contribution
%	=	%	1011	
421.00.00.04.D.		444.00.00.04.D.	264	15% Payroll tax contribution
421.00.00.04.D.680806		444.00.00.04.D.68080	747	85% Payroll tax contribution
%	=	%	907	
421.00.00.04.D.		431.02.00.04.D.	136	15% Employees' CAS contribution 10.5
421.00.00.04.D.680806		431.02.00.04.D.68080	771	85% Employees' CAS contribution 10.5
%	=	%	476	
421.00.00.04.D.		431.04.00.04.D.	71	15% Health insurance contribution 5.5%
421.00.00.04.D.680806		431.04.00.04.D.68080	405	85% Health insurance contribution 5.5%
%	=	%	43	
421.00.00.04.D.		437.02.00.04.D.	6	15% Unemployment fund contribution 0.5%
421.00.00.04.D.680806		437.02.00.04.A.68080	37	85% Unemployment fund contribution 0.5%

ECOFORUM

[Volume 8, Issue 2(19), 2019]

%	=	%	1366	
645.01.00.04.D.680806.56170		431.01.00.04.D.	206	15% CAS contribution 15.80 %
645.01.00.04.D.680806.56170		431.01.00.04.D.68080	1160	85% CAS contribution 15.80 %
645.02.00.04.D.680806.56170 1		437.01.00.04.D.	6	15% Company's unemployment fund contribution 0.5%
645.02.00.04.D.680806.56170 2		437.01.00.04.D.	37	85% Company's unemployment fund contribution 0.5%
%	=	%	449	
645.03.00.04.D.680806.56170 1		431.03.00.04.D.	67	15% Company's health insurance contribution 5.20 %
645.03.00.04.D.680806.56170 2		431.03.00.04.D.68080 6	382	85% Company's health insurance contribution 5.20 %
%	=	%	13	
645.04.00.04.D.680806.56170 1		431.05.00.04.D.	2	15% Contribution to the fund of risk and accidents 0.15%
645.04.00.04.D.680806.56170 2		431.05.00.04.D.	11	85% Contribution to the fund of risk and accidents 0.15%
%	=	%	73	
645.05.00.04.D.680806.56170 1		431.07.00.04.D.	11	15% Contributions for the annual leave and indemnities 0.85%
645.05.00.04.D.680806.56170 2		431.07.00.04.D.	62	85% Contributions for the annual leave and indemnities 0.85%

Source: authors' contribution based on data collected from Pianu City Hall

Table no.4: Salaries payment:

%	=	%	1851	
581.01.01.04.A.		770.00.00.04.D.680806.561701	278	15% Cashing salaries
581.01.01.04.D.		770.00.00.04.D.680806.561702	1573	85% Cashing salaries
%	=	%	1851	
531.01.01.02.04.D.680806.5617		581.01.01.04.D.	278	15% Salaries cash
531.01.01.02.04.D.680806.5617		581.01.01.04.D.	1573	85% Salaries cash
%	=	%	1851	
421.00.00.04.D.		531.01.01.02.04.D.680806.5617	278	15% Salaries cash payment
421.00.00.04.D.		531.01.01.02.04.D.680806.5617	1573	85% Salaries cash payment
%	=	%	4485	
421.00.00.04.D.		770.00.00.04.D.680806.561701	673	15% Salaries card payment
421.00.00.04.D.		770.00.00.04.D.680806.561702	3812	85% Salaries card payment
%	=	%	879	
444.00.00.04.D.		770.00.00.04.D.680806.561701	132	15% Income tax payment
444.00.00.04.D.680806		770.00.00.04.D.680806.561702	747	85% Income tax payment
%	=	%	907	
431.02.00.04.D.		770.00.00.04.D.680806.561701	136	15% Employees' CAS 10.5 payment
431.02.00.04.D.680806		770.00.00.04.D.680806.561702	771	85% Employees' CAS 10.5 payment
%	=	%	476	
431.04.00.04.D.		770.00.00.04.D.680806.561701	71	15% Health insurance 5.5% payment
431.04.00.04.D.680806		770.00.00.04.D.680806.561702	405	85% Health insurance 5.5% payment
%	=	%	43	

437.02.00.04.D.		770.00.00.04.D.680806.561701	6	15% Unemployment fund 0.5% payment
437.02.00.04.A.680806		770.00.00.04.D.680806.561702	37	85% Unemployment fund 0.5% payment
%	=	%	1366	
431.01.00.04.D.		770.00.00.04.D.680806.561701	206	15% CAS 15.80 %
431.01.00.04.D.		770.00.00.04.D.680806.561702	1160	85% CAS 15.80 %
%	=	%	449	
431.03.00.04.D.		770.00.00.04.D.680806.561701	67	15% Company's health insurance 5.20 % payment
431.03.00.04.D.		770.00.00.04.D.680806.561702	382	85% Company's health insurance 5.20 % payment
%	=	%	43	
437.01.00.04.D.		770.00.00.04.D.680806.561701	6	15% Company's unemployment fund 0.5%
437.01.00.04.D.		770.00.00.04.D.680806.561702	37	85% Company's unemployment fund 0.5%
%	=	%	13	
431.05.00.04.D.		770.00.00.04.D.680806.561701	2	15% Risk and accidents fund 0.15% payment
431.05.00.04.D.		770.00.00.04.D.680806.561702	11	85% Risk and accidents fund 0.15% payment
%	=	%	73	
431.07.00.04.D.		770.00.00.04.D.680806.561701	11	15% Annual leave and indemnities 0.85%
431.07.00.04.D.		770.00.00.04.D.680806.561702	62	85% Annual leave and indemnities 0.85%

Source: authors' contribution based on data collected from Pianu City Hall

The accountancy of the material expenses:

Table no.5: Food for beneficiaries' acquisition

302.07.00.04.D.	=	%	3,206.08
		401.01.00.04.D.680806.561	480.91
		401.01.00.04.D.680806.561	2,725.17

Table no.6: Supplier payment

%	=	%	3,206.08
401.01.00.04.D.680806.561701		770.00.00.04.D.680806.561701	480.91
401.01.00.04.D.680806.561702		770.00.00.04.D.680806.561702	2,725.17

Table no.7: Food consumption

%	=	302.07.00.04.D.	3206.08
602.07.00.04.D.680806.561701			480.91
602.07.00.04.D.680806.561702			2725.17

Table no.8: Inventory objects acquisition

303.02.00.04.D.	=	%	11400
		401.01.00.04.D.680806.561	1710
		401.01.00.04.D.680806.561	9690

Table no.9: Supplier payment

%	=	%	11400
401.01.00.04.D.680806.5		770.00.00.04.D.680806.561	1710
401.01.00.04.D.680806.5		770.00.00.04.D.680806.561	9690

Table no.10: Third party services acquisition

%	=	%	600
628.00.00.04.D.680806.5		401.01.00.04.D.680806.561	90
628.00.00.04.D.680806.5		401.01.00.04.D.680806.561	510

Table no.11: Third party services payment

%	=	%	600
401.01.00.04.D.680806.561701		770.00.00.04.D.680806.561701	90
401.01.00.04.D.680806.561702		770.00.00.04.D.680806.561702	510

Table no.12: Registration of the third parties services

231.00.00.04.A.PEC 026	=	%	145,896.75
		404.01.00.04.D.680806.561701	21,443.29
		404.01.00.04.D.680806.561702	121,511.99
		Performance guarantee	
		404.01.00.04.D.680806.561701	441.22
		404.01.00.04.D.680806.561702	2,500.25
%	=	%	145,896.75
404.01.00.04.D.680806.561701		770.00.00.04.D.680806.561701	21,443.29
404.01.00.04.D.680806.561702		770.00.00.04.D.680806.561702	121,511.99
		Performance guarantee	
404.01.00.04.D.680806.561701		770.00.00.04.D.680806.561701	441.22
404.01.00.04.D.680806.561702		770.00.00.04.D.680806.561702	2,500.25

Source of tables 5-12: authors' contribution based on data collected from Pianu City Hall

Clearance of the income and expenditure accounts:

Table no.13: 121.00.00.02. D. = Expenditure accounts

121.00.00.02.D.	=	%	14,523.08
		641.00.00.04.D.680806.561701	1,316.00
		641.00.00.04.D.680806.561702	7,457.00
		645.01.00.04.D.680806.561701	206.00
		645.01.00.04.D.680806.561702	1,160.00
		645.02.00.04.D.680806.561701	6.00
		645.02.00.04.D.680806.561702	37.00
		645.03.00.04.D.680806.561701	67.00
		645.03.00.04.D.680806.561702	382.00
		645.04.00.04.D.680806.561701	2.00
		645.04.00.04.D.680806.561702	11.00
		645.05.00.04.D.680806.561701	11.00
		645.05.00.04.D.680806.561702	62.00
		602.07.00.04.D.680806.561701	480.91
		602.07.00.04.D.680806.561702	2,725.17
		628.00.00.04.D.680806.561701	90.00
		628.00.00.04.D.680806.561702	510.00

Table no.14: Income accounts = 121.00.00.02.D

775.00.00.02.D.45081703	=	121.00.00.02.D.	740,171.91
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Table no.15: Clearance of the payment account

%	=	515.01.01.01.02.D.420860	171,687.83
770.00.00.04.D.680806.561701			278.00
770.00.00.04.D.680806.561702			1,573.00
770.00.00.04.D.680806.561701			673.00
770.00.00.04.D.680806.561702			3,812.00
770.00.00.04.D.680806.561701			132.00
770.00.00.04.D.680806.561702			747.00
770.00.00.04.D.680806.561701			136.00
770.00.00.04.D.680806.561702			771.00
770.00.00.04.D.680806.561701			71.00
770.00.00.04.D.680806.561702			405.00
770.00.00.04.D.680806.561701			6.00
770.00.00.04.D.680806.561702			37.00

770.00.00.04.D.680806.561701	206.00
770.00.00.04.D.680806.561702	1,160.00
770.00.00.04.D.680806.561701	67.00
770.00.00.04.D.680806.561702	382.00
770.00.00.04.D.680806.561701	6.00
770.00.00.04.D.680806.561702	37.00
770.00.00.04.D.680806.561701	2.00
770.00.00.04.D.680806.561702	11.00
770.00.00.04.D.680806.561701	11.00
770.00.00.04.D.680806.561702	62.00
770.00.00.04.D.680806.561701	480.91
770.00.00.04.D.680806.561702	2,725.17
770.00.00.04.D.680806.561701	1,710.00
770.00.00.04.D.680806.561702	9,690.00
770.00.00.04.D.680806.561701	90.00
770.00.00.04.D.680806.561702	510.00
770.00.00.04.D.680806.561701	21,443.29
770.00.00.04.D.680806.561702	121,511.99
770.00.00.04.D.680806.561701	441.22
770.00.00.04.D.680806.561702	2,500.25

Table no.16: Establishing the result of the current budget implementation

The result of the current budget implementation	Availability in RON from external non-refundable funds in Treasury	
515.04.00.02.D.	515.01.01.01.02.D.420860	568,484.08

Source of tables 13-16: authors' contribution based on data collected from Pianu City Hall

Registration of the down payment and of the payment requests to the Management Authority

Table no.17: Down payment provision

Availability in RON from external non-refundable funds in Treasury – income in the budget of external non-refundable funds	Down payments from the Certification Authority/ Management Authorities/ Payment Agencies - POST-ACCESSION EXTERNAL NON-REFUNDABLE FUNDS	
515.01.01.01.02.D.45081703	458.05.01.02.D.45081703	344,831.69

Table no.18: Down payment justification

Down payments from the Certification Authority/ Management Authorities/ Payment Agencies - POST-ACCESSION EXTERNAL NON-REFUNDABLE FUNDS	Sums to be received from the Certification Authority/ Management Authorities/ Payment Agencies – POST-ACCESSION EXTERNAL NON-REFUNDABLE FUNDS	
458.05.01.02.D.45081703	458.03.01.02.D.	344,831.69
Sums to be received from the Certification Authority/ Management Authorities/ Payment Agencies – POST-ACCESSION EXTERNAL NON-REFUNDABLE FUNDS	Financing from post-accession external non-refundable funds	
458.03.01.02.D.	775.00.00.02.D.45081703	344,831.69

Table no.19: The registration of the payment request to the Management Authority

Sums to be received from the Certification Authority/ Management Authorities/ Payment Agencies – POST-ACCESSION EXTERNAL NON-REFUNDABLE FUNDS:	Financing from post-accession external non-refundable funds	
458.03.01.02.D.	775.00.00.02.D.45081703	740,171.91
	Income from the national contribution to the programs/ projects financed from external non-refundable funds:	

	778.00.00.02.D.420860	130,618.57
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Table no.20: Payment request for sums payment

Availability in RON from external non-refundable funds in Treasury 515.01.01.01.02.D.45081703	Sums to be received from the Certification Authority/ Management Authorities/ Payment Agencies – POST-ACCESSION EXTERNAL NON-REFUNDABLE FUNDS 458.03.01.02.D.	740,171.91
Availability in RON from external non-refundable funds in Treasury 515.01.01.01.02.D.420860		130,618.57

Source of tables 17-20: authors' contribution based on data collected from Pianu City Hall

III. CONCLUSION

We observed that the effect of the social development on the local community is positive (EAA the achieved indicators of the projects). The local community develops and implements new ideas for *the enrichment of the relation school – family – community*, by using the social grants and the vertical approach from authorities to community. As well-known, education contributes on long term to the economic development of the municipality, stimulates the economic and social progress and, finally, favours the increase of the standard of living in the area and beyond it.

The research proves that, without coherent and efficient decisions, the public administration cannot satisfy the public needs as much as possible. Only by adopting and implementing the best decisions, the public authorities can contribute to the efficiency of the activities of the public administration with a direct impact on the satisfaction of the public interest (Scutariu P., 2017).

The access to the social and cohesion funds offers to Romania the possibility to develop the regions which are behind in their development, to modernise the transport and environment infrastructure, to support the rural development, to create new opportunities for the workforce, and to support the social policies, thus, leading to the increase of the standard of living.

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