

## **THE FINANCIAL PERFORMANCE IN HIGHER EDUCATION INSTITUTIONS. INFORMATIONAL SUPPORTS**

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*ABSTRACT. Education has a vital role for the development of civilization, culture, and humanity, for increasing the discipline and rationality level in the social life, for cultivating the spiritual values and for granting the human condition an elevated statute.*

*The faithful reflection of financial performance, including in education, is found among the accounting objectives, subjected to an ample reforming process, which trained the complementary feature of the accounting based on liquidity flows with the accrual accounting. The financial performance filtrated through accrual accounting has as an informational support the patrimonial earnings account, and the processing of information according to the principles of cash accounting is found in the budget execution account.*

*This paper approaches the issue of financial performance, the features of cash and accrual accountings, the way in which financial performance in higher education institutions is reflected through the patrimonial earnings account and the budget execution account, the need to supply the mentioned informational supports with other assessment indicators of performance in order to get its most complete image.*

*Key words:* *performance, the patrimonial earnings account and the budget execution account, accrual accounting, cash accounting*

*JEL code:* M41

### **Introduction**

In an empirical manner, through strict referring to bookkeeping numbers, the performance in higher education institution could be perceived as follows: the incomes surplus in relation to the recorded expenses according to the accrual accounting principle, the minimum gap between the initial budget prevision and the final budget prevision, namely between the initial budget credits and the final budget credits, at a higher level as possible for incomes and the most rational level for expenses. All these data are found synthesized in the patrimonial earnings account and the budget execution account. Could the co-existence of the accrual accounting and cash accounting be enough to describe performance at the level of higher education institutions, when education is the determining factor for the progress of society?

In the attempt to find the answer we have structured this paper as follows: perceptions about the performance at the level of higher education institutions, the features of cash accounting and accrual accounting, the synthesis of the informational processing in the two support documents for the accounting models mentioned previously, namely the patrimonial earnings account and the budget execution account, other defining elements for performance and the possibility to report them.

As a methodological and theoretical-scientific support of the paper, we used the specialized literature, the national legal framework and the international accounting standards for the public sector. Observing and analysing the data in the support documents for financial performance completed the informational base, namely the patrimonial earnings account and the budget

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execution account. The theoretical bases were set in order, systematized and correlated with the information supplied by the support documents, in order to have a good governing of theory by practice. By relating to the temporal criterion, we used the crosscut research method, which implies a phenomena analysis [economic] at any given moment.

### **Performance in higher education institutions**

The purpose of education is to shape the human personality by assimilating scientific knowledge, values of the national and universal cultures, shaping intellectual capacities and practical abilities, by assimilating humanistic, scientific, technical and aesthetic knowledge. The free, integral and harmonious development of the human individuality, within the build-up of the autonomous and creative personality, is the educational ideal of Romanian education.

One of the finalities of the public institutions' accountancy, including the higher education institutions, is the possibility to make judgements about the management of public resources, starting (also) from the patrimonial earnings account, the budget execution account, etc. The education services are considered the most important; they need an infusion of public funds, by taking into account that they are found at the level of the general and professional training of the society's members and in their education.

Today, the management of an entity is an extremely difficult demarche, because we are dealing with a changing social and economic environment and with technical and scientific advancements. The public entities, in general, and the education entities, in particular, are asked to produce value for as many beneficiaries as possible, to have a social conscience and to be efficient.

But what does performance mean for a public institution of higher education?

In an overall approach, performance shows the capacity to make progresses thanks to constant efforts. The word performance is the carrier of an evolution ideology, of an effort ideology, of an ideology to always be better. This approach method associates performance to a behaviour that is dependent on the means, the activities, and the objectives and not to a static, singular result.

We can associate the concept of performance with three notions: economy (acquiring the necessary resources at the lowest cost), efficiency (to maximize the obtained results by starting from a given quantity of resources, or to minimize the quantity of resources for a set result) and effectiveness (the obtained results must reach the foreseen results).

From a dimensional point of view, performance has three aspects: financial (advantageous relationships, balancing the trade with third parties, fair remuneration); social (the quality of the provided services, work conditions, observing human rights); environmental (preserving the environment's quality).

Performance is expressed through the plus of value attached to the public service called education, but also in the intensity with which an individual contributes to the development of society, by relating to the established objectives and standards.

In modern accountancy, through performance we understand the faithful image or extend to which it renders an objective reality, through complete and relevant information about the facts and the economic processes, expressed in a monetary rate. Accountancy is "seeking legitimacy", is seeking the truth of the facts and of the economic phenomena; in other words, is seeking the faithful image, which implies accuracy and exactitude when informing the user.

Public institutions of higher education are founded with the purpose to provide public services (education) of quality (which can be measured through various indicators). At the same time, in order to fulfil this desideratum, public, limited financial resources are used; they are subjected to various rules, especially when they originate from the budget. In these circumstances, the following questions are natural: how can there be a balance between the quality of public services and the need to minimize the budget expenses in order to make a public institution efficient? How important are the budgetary stipulations in this process?

By turning to the administrative principle of accounting, we'll try to present and interpret the information supplied by the documents that reflect the financial performance at the level of public institutions, namely the patrimonial earnings account and the budget execution account.

The two documents take the form of ample informational complexes, based on which the management bodies (credit ordinators, rectors) make their decision about the technical-economic and financial hiring of the public entity in the following periods. At its turn, the decision is an essential element of managing a higher education institution, being its most important specific information instrument.

### **The eternal „dispute”: cash accounting and accrual accounting**

About the advantages that the accrual accounting generates at IP level has been written a lot lately. There are also various opinion currents about the combination cash/accrual budget/accounting.

Therefore, since 2002, Matheson A. noticed that extending accruals into the budgeting area is controversial; later, the opinion (Bolos, 2006) that the future belongs to the disconnection of the budget from public accounting was expressed, or that is more feasible to report in terms of accrual accounting and the budget be drawn-up based on cash (Schick, 2007). At the same time, cash or accrual accounting are considered two opposite sides of bookkeeping and of the financial recordings, among which there are many combinations: modified cash accounting, modified accrual accounting (Hoek, 2003).

We don't intend to establish here a certain pattern for the accountancy of higher education institutions (this is actually a very complex and difficult step), but to identify the guiding marks in assessing the performance of these public entities.

Starting from these aspects, we estimate that the mentioning of the features belonging to the two types of accounting can support us in creating the premises for the enunciation of conclusions regarding the common features and the particularization elements of the two support documents for the performance analysis at higher education public institutions.

*Cash or treasury accounting* “records entries in the expenses and incomes category only the operations that were reimbursed by the treasury. The expenses are reflected only at the time of the payment, and the incomes only at the time of the cashing in”.

*Accrual accounting* requires that the effects of the transactions and of other events be recognized at the time they were generated, meaning when they are produced and not as the cash or the equivalent in cash is collected or paid. Thus, the operations are not registered at the time of the reimbursement, but at the time they are generated, granting the possibility to obtain information regarding future payment liabilities and about the resources related to future incomings and not only about past transactions that implied incomings and payments.

Starting from this highlighting method, accountancy reflects the incomes and the expenses under a *real* aspect (movements of goods and services) and not monetary, meaning that first are recorded the accruals and then their execution. On the opposite side, cash accounting uses the *monetary* criterion for the delimitation of incomes and expenses.

As a result, cash accounting is centred on inventory and flows of incomings and payments, and the accrual accounting is centred on inventory and flows of claims and debts.

In all the organizing options of bookkeeping the annual accounts photographs the patrimonial statement/financial performance, observing the principle of exercise independence. As stated by the international norms, the essence of this principle is: „incomes and expenses are registered as they are generated or committed (and not when they are cashed-in or paid) and are recorded in the financial statements of that period”. The difference is given by the view on the moment of the reimbursement. Practically, this principle personalizes each exercise in relation to the previous one and the following one and takes into account the fact that the time-framing of an entity is artificial, because even though the financial exercise is usually overlapped with the

calendar year, the economic activity of the entity is continuous and doesn't stop at the end of the exercise.

In its most synthetic form, the dilemma "cash accounting – accrual accounting" receives information expressions such as "treasury flows" and information like "incomes-expenses-results". With the mention that accrual accounting doesn't exclude, but imposes to determine the treasury flows, this dilemma is considered similar with the one between reality and convention. The economic reality of an activity is constantly changing and is doing this under different aspects. The accounting conventions come from practice and are changed along with it, which causes some of them to become old dated, other to become conflicting and other to appear.

### **The patrimonial earnings account and the accrual accounting's photo**

According to IPSAS 1 „The presentation of the financial statements”, the statement regarding financial performance must show a ranking of the incomes that is adequate for the entity's activities and the expenses' analysis by using either the structuring based on the expenses' nature, or on their destination. The economic sense of the earnings account takes into consideration the nature of the incomes and of the expenses and the establishing of the patrimonial earning according to this criterion.

The operational activities include those activities that the unit runs in order to reach its main objectives. The incomes and expenses associated to those operational activities are different than the ones associated to owing assets or to the financial operations of the unit.

The operating incomes are structured in four categories, namely: (i) revenues from taxes, impositions, social insurance contributions and other revenues of the budgets, (ii) incomes from economic activities, (iii) financing, subsidies, transfers, budgetary allowances with special destination, (iv) other operating incomes.

The operating expenses are included in the statement regarding the financial performance, according to their nature (for example, wages and social insurance contributions associated to employees, subsidies and transfers, inventories, works and services provided by third parties; capital expenditures, writing-offs and provisions; other operating expenses).

Besides the total operating incomes and expenses, the patrimonial earnings account includes financial incomes and expenses, extra incomes and expenses and their consequences over the result.

The format of the patrimonial earnings account is the same for all public institutions. It contents the indicators mentioned, code and the values for preview year and current year.

The patrimonial earnings account allows insuring the comparable feature of information, providing the comparable element, namely the presentation of the values associated to the corresponding elements from the previous financial exercise.

The patrimonial earning (surplus or deficit) adds up the result of the budget execution and the one of the non-budget execution (the effect of the variation of the determined incomes in relation to the liability expenses) and contributes to getting extremely important information for the prevision accounting. Therefore, we relate to an economic earning, which expresses the public institution's financial performance.

The patrimonial earnings account represents a synthesis of the cash flow accounting at an microeconomic level, because it highlights the value flows that contributed to increasing or downsizing the wealth of a [public] entity, for a certain period of time.

### **The budget execution account and the cash accounting's viability**

The budget execution account reflects the real dimension of the economic and social activity, which consumes resources and produces results. It is a product of allotting funds of the institution and of using them, in accordance with the approved destination. If the budget is an estimative document that foresees the size of the indicators, the budget execution account presents the achievement level of the indicators foreseen within it.

The major objective of the financial statements for the units in the public sector is to provide information regarding how to get (attract) resources and how to use them in accordance to the stipulations of the budget approved by observing the law.

The elements of the budget execution account – incomes are presented in the **table no. 1**.

The second informational base for the performance analysis (the budget execution account) is based on the functional method of ranking expenses and it ensures the classification of expenses according to the plan and purpose they are done for. This presentation ensures an increased relevant informing for the users in comparison to the ranking of expenses depending on their nature, although ranking expenses based on their destination can be arbitrary and implies considerable professional reasoning.

The elements of the budget execution account – expenses are presented in the **table no. 2**:

The budget execution account shows if the resources were obtained and used in accordance with the approved budget, according to the law, without neglecting the financial limits imposed by the competent legal authority. This document reveals many aspects that can be used to analyse any element of expense or income, at least at variation level, for example, the deviation from the initial or final budget provisions, the incomings level of the determined incomes, the payment level of the liability expenses, etc.

By presenting with a certain periodicity the evolution of the financial flows, the budget execution account enriches the information about the way in which the legal stipulations were implemented and observed, becoming an important instrument for the analysis of the way the patrimony of public institution is being managed.

The budget execution account compares the foreseen incomes with the achieved incomes, and the foreseen budget credits with the achieved budget expenses under two aspects: net cash payment and the real expenses.

The net cash payments represent a concept specific to public accounting and designate the cash flows carried out for the public funds generated as a result of events or transactions that impact the asset and liability elements of the institution. The following are net cash payments: paying suppliers, paying the wages of the employees, payments towards various budgets, etc.

The actual expenses represent the money equivalent of the resource consumption. They reflect the usage level of the public money put at the disposal of the institution through the general budget.

The role of the budget execution account can be synthesized as follows:

→ If for balances and the patrimonial earnings account is possible to compare various indicators from one financial exercise to another, for the execution budget account, the sums attached to the elements of incomes and expenses regard only one accounting time period;

→ Is an instrument used to assess the way in which the budget policy was written, namely the exactness of the budget's foundation, the dimensions of the efforts put into achieving the incomes;

→ It reveals the multiple aspects used to analyse any element of expense or income, at least at variation level, such as: the deviations from the initial or final budget provisions, the incomings level of the determined incomes, the payment level of the liability expenses, etc.

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implemented and observed, becoming an important instrument for the analysis of the way the patrimony of public institution is being managed.

It's important to mention that according to IPSAS 1, "The presentation of the financial statements", through financial accountings, including of the two accounts that synthesize performance, both a general and a precise, exact goal are being targeted.

Therefore, the general objective is represented by supplying information about financial performance, information that is useful to a wide range of users in making financial decisions.

The major objective of financial accountings in the public sector is to especially ensure the useful information for making decisions and for justifying the use of the resources put at the disposal of the unit by:

- Giving information about the sources, allotments and use of financial resources;
- Giving information about the way in which the units financed their activity and ensured the necessary cash;
- Giving information about the financial conditions of the enterprise and about their changes;
- Giving aggregated information needed to asses the unit's performances, expressed in terms of costs of the services, efficiency and accomplishments.

### **Complements in assessing the performance in education**

Is considered that the determining factor of the tertiary sector is the growing demand for services. The convergence of informatics and of the communication techniques can't be neglected either; because they generated the birth of the IT sector, the increase of the tasks' complexity, which force specialization, training and awareness regarding the need to invest in education.

In the mentioned context, arises the issue of assessing the performance, the quality of education, a very difficult aspect considering the diverse spectrum of the fields in which trainings are done, the absence of qualitative indicators for this area and the difficulty to quantify in a value all the activities that generate higher education. But, without a doubt, public services have the print of dynamism and give the possibility to capitalize the human resources and to adapt them to the needs of society.

There is no aggregated information about the insertion on the labour market of the education beneficiaries in relation to their major, about the impact of practice over the theoretical level, about the access level towards higher levels of education, about the capitalizing level of the knowledge acquired during the university years, etc.

We consider that these elements must be determining factors in assessing the performance in institutions of higher education. In practice this could be possible by drawing up annotations that will show the effects generated by the educational process involved in higher learning. Thus, another aspect that shouldn't be neglected would be turned into account, namely the knowledge transmitted to the students.

The evolutions of the accounting profession and the new information and communication technologies have allowed the quick accommodation of the accounting system to the reflected events. Nevertheless, we subscribe to the opinion that if you can't measure, you can't control. If you can't control, you can't manage. If you can't manage, you can't improve and you can't be efficient. Performance is measured in term of incomes and expenses, but also through the impact factor of education over society's evolution.

The attachment of probabilities to the expected result is a fundamental aspect of the economic life in the public sector. Those who make decisions in public institutions don't live in a certain world, but in a world of incertitude, a world of probabilities, generated by the value of the external impact of the adopted solutions, by the result of the higher body's decisions, which, through the nature of its authority, has a bigger institutional power.

## **Conclusions**

Undeniably, services are at the core of the economic, technologic and institutional transformations that happen in today's society. They can be considered both a cause (premise) and a consequence (result) of these changes. The intellectual services (scientific research, counselling, management) produce the most emphasised qualitative growths in their own fields, as well as in others – for example, o plus of science means a higher quality level of science, but also a development of the intellectual factor.

The need to achieve a consensus in observing a set of constraints, among which the need to use efficiently the public money, brings to the forefront the budget procedure, with its determining element, namely the budget execution and its accounting. At the same time, the current economic, social and political context imposes not only a reaction to change, but also foreseeing them.

We consider that by relating to the public sector we can't talk about the supremacy of either type of accountancy, namely cash and accrual accounting, but we can talk about their complementary feature of the financial accounting. The patrimonial earnings account is the cash accounting's product, while the budget execution account secures the perennial aspect of cash accounting.

The mentioned aspects allow us to lay down the following conclusions:

- The inefficiency of the classic method used by IP to underlie the budget, because of the numerous budget adjustments and big differences in comparison to the initial budget previsions;
- The budget execution account "creates the impression" that the incomes were acknowledged at the time they were noticed. We think this is not the truest reflection of reality, because there are situations when an income is cashed in without the previous noticing of the generating right;
- Another thing that should be noticed when it comes to incomes is the fact that because of the need to achieve concordance with the data existent in Treasury, the incomings are overestimated with the value added tax associated to the micro-production activity;
- In the case of expenses, their sinuosity can be noticed when relating them to the acknowledgement moment. Through causes we can especially identify the investment activity run lately at the level of higher education institutions (the actual expenses are at an inferior level in comparison to cash payments).

The information about the performance of a higher education institution is necessary to asses the possible changes of the economic resources that it will control in the future, to foresee the capacity to generate treasury flows given the existent resources, to enunciate arguments about the efficiency with which it can hire and use new resources.

In practice, the information regarding financial performance are given by the patrimonial earnings account and the budget execution account, but things are not as simple that they can be reduced to the synthetic data in a certain form of periodical accounting, because it would be a pity to ignore the multiple valences of performance.

The information in the two documents are capitalized only partially and because of reasons that are related to the rigours of the budget procedure to which the allotments and the use of financial resources are subjected to, and less because of reasons related to the assessment of the performance. It is the reason why we consider the supply of the informational supports mentioned in annotations, where are presented information about the validation of the knowledge acquired in school by the labour market, the thoroughness level of the knowledge and the involvement level in their development through subsequent research, the satisfaction level of the employees, etc.

Performance is more important than money. Money expresses a possession; performance expresses the capacity to turn into account the possession. Today, it is important for each public institution to be as efficient as possible, as closer to the demands of their beneficiaries.

In times of radical changes, those who will rule the future will be those who learn. Those who have learned will realize that they know how to survive in a world that doesn't exist anymore.

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## Appendix

Table no.1

The budget execution account – incomes

Number row/ Code	Indicator	Initial budget previsions	Final budget previsions	Determined rights*	Incomings	Other types of extinctions except incomings	Determined rights to be cashed in
01	All incomes	30.262.315	36.012.375	24.026.763	23.465.189	0	561.575
02	The balance from the previous year	7.258.831	7.258.831	0	0	0	0
03/33.10	Own incomes, wherefrom	11.952.339	17.337.943	13.490.285	13.014.455	0	75.830
03.1/33.10.05	Sums received from the Education Ministry as Financing	5.685.673	7.071.276	6.873.845	6.873.845	0	0
03.2/33.10.17	Own incomes from taxes and activities run by the public institution of higher education	6.133.333	8.133.333	6.577.530	6.101.700	0	475.830
03.3/33.10.08	Other own incomes according to the law, such as: - donations and sponsorships - Incomes for provided services	133.333 133.333 0	2.133.333 2.133.333 0	38.910 38.910 0	38.910 38.910 0	0 0 0	0 0 0
03.31/37.10.01							
03.32/33.10.08							
04/33.10.20	Incomes from activities of scientific research, designing, expertise	1.306.667	1.306.667	736.229	698.895	0	37.333
05/33.10.50	State budget allowances with special destination	8.394.044	8.520.091	8.553.265	8.553.265	0	0
05.1	- Capital repairs	0	0	0	0	0	0
05.2	- Subsidies for student dorms and cafeterias	1.093.439	1.086.956	1.086.956	1.086.956	0	0
05.3	- Endowments and other investments	5.320.000	4.351.333	4.351.333	4.351.333	0	0
05.4	- Scholarships	888.842	885.256	885.256	885.256	0	0
05.5/20.01.07	- Other forms of social protection for the students	71.763	71.763	60.186	60.186	0	0
05.6	- Sum allotted for investments	1.020.000	2.123.333	2.123.333	2.123.333	0	0
05.7	- Financing the projects that are co-financed from budget allowances and outside sources	0	0	0	0	0	0
05.8	- Individual subsidies for housing support according to OUG 73/2004	0	0	0	0	0	0
05.9	- Financial aid for acquiring computers according to HG 1294/2004	0	1.449	1.449	1.449	0	0
06/33.10.16	Incomes from micro-production, the activity of the experimental didactic stations, botanical garden	583.333	750.00	430.887	410.840	0	20.047
07/33.10.14	Own incomes of the dorms and cafeterias	693.667	693.667	688.057	687.307	0	750
08/44.08.01	Incomes from non-refundable external funds	73.435	145.177	172.791	145.177	0	27.614

\*The breakdown is done on the previous years and for the current year

Table no. 2

The budget execution account – expenses

Number row/ Code	Indicator	Budget credit		Budget liabilities	Legal liabilities	Completed payments	Legal liabilities to be paid	Actual expenses
		initial	final					
9/65.10	All expenses	30.262.315	36.012.375	23.992.493	23.992.493	22.995.196	997.297	16.639.699
10	Expenses with the main activity	18.112.885	23.498.488	13.923.925	13.923.925	13.009.691	914.235	12.982.380
10.1	A. Expenses from own incomes	11.091.654	15.091.654	6.476.278	6.476.278	6.420.334	55.944	6.378.912
10.2	B. Expenses from the main financing	7.021.231	8.406.834	7.447.647	7.447.647	6.589.357	858.291	6.603.468
11	Expenses with the scientific research activity, designing, expertise	1.383.427	1.383.427	753.732	7.353.732	7.353.732	17.870	475.917
12	Expenses from state budget allowances with special destination	8.899.936	9.025.983	8.293.391	8.293.391	8.275.899	17.493	2.235.104
12.1/71.01	-Expenses with capital repairs	0	0	0	0	0	0	0
12.2	Expenses for dorms and cafeterias	1.093.439	1.086.956	973.098	973.098	973.094	4	734.022
12.3/71.01	Expenses with endowments and other investments	5.320.000	4.351.333	4.310.897	4.310.897	4.294.009	16.889	624.371
12.4/59.01	Expenses for scholarships	1.144.389	1.140.803	788.673	788.673	788.073	600	788.673
12.5/20.01.01	Expenses with other forms of social protection for students	128.635	128.635	26.745	26.745	26.745	0	26.745
12.6/71.01.01	Expenses with investments projects	1.213.473	2.316.807	2.191.380	2.191.380	2.191.380	0	59.844
12.7	Expenses from projects co-financed from budget allowances and outside sources	0	0	0	0	0	0	0
12.8/57.02.02	Expenses with individual housing according to OÜG 73/2004	0	0	1.149	1.149	1.149	0	0
12.9/57.02.01	Expenses with the financial aid for computers	0	1.449	1.449	1.449	1.449	0	1.449
13	Expenses with micro-production, the activity of the experimental didactic stations, botanical garden	899.650	1.066.317	408.917	408.917	406.231	2.685	332.631
14	Expenses with student dorms and cafeterias	835.269	835.269	495.787	495.787	450.773	45.015	440.574
15	Expenses from non-refundable external funds	131.149	202.891	116.741	116.741	116.741	0	173.093