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The management of preventive control documents at a budgetary institution

Ioan Mocian^{a,*}

^a*Petru Maior University, Nicolae Iorga 1, Tirgu Mures 540088, Romania*

Abstract

This paper presents a methodology for the bookkeeping of expenses documents in a budgetary institution. These documents have preventive control endorsement, are archived and reported to financial control authorities. Their management is not simple, especially since in many institutions it is done by hand. The proposed methodology relies on a VBA Excel application that summarizes all documents related each month's expenses in the format requested by the control authorities. The application is designed to be able to output at any time a report with all the expense documents issued until that moment.

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1. Introduction

Management applications focused on specific domains or activities are more and more often being developed using the Excel VBA language [1] due to the facilities this offers, allowing great source code economies by using Excel native functions. The use of Excel VBA has been extended recently to a wide range of different fields [2,3].

This paper deals with the problem of issuing a report containing the expenses documents required by the preventive control procedure in a budgetary institution. The creation and archiving of the documents have been described in [4-6], where the applications that elegantly solve these problems are also presented.

* Corresponding author. Tel.: +40-265-262-275; fax: +40-265-262-275.

E-mail address: ioan.mocian@ing.upm.ro

The Ministry of Finance regulations require a trimestral report with the status of all preventive control endorsement documents, output in a fixed format. To this end, one needs to create monthly summaries of these documents. The application described in [5] allows the electronic archiving of expenses documents, as well as the output and printing of corrupted or lost documents. The designed archive consists in an Excel worksheet that contains a database-type table with 44 fields. These fields completely define an expense document, while each row in the table represents a single expense.

These are a few of the more significant fields:

- *Code* – the codification of the expense type, as symbolized by the accounting department;
- *Name* – expense name;
- *Value* – total cost of the expense;
- *Date* – the date the expense has been made;
- *Beneficiary* – the beneficiary of the expense;
- *Invoice* – the number of the invoice associated to the expense;
- *PaymentDoc* – payment document;
- *DocSN* – document serial number, the unique code of the expense, by which it can be identified in the archive.

The format of the serial number has been designed following the model of the national identification number and it is formed by concatenating the expense date's year, month and day, together with the order number of that day. E.g.: 16030504 identifies the fourth document issued on the 5th of March 2016.

All expenses are accompanied by three documents:

- Proposal;
- Commitment;
- Warrant of payment.

In practice, it's possible for an expense to remain in the "proposition" phase and not be approved, in which case it doesn't get archived either. The archiving of an expense is only being made after the approval of the "Warrant of payment" document by the person responsible for this job.

In order to print an archived document this is first being searched for using the document serial number (DocSN) field [5]. The expense serial number is easily identified in the archive, being linked to the document date, as explained above.

2. The CPUPM-01 application

Using the applications described in [4], [5] and [6] allows the management of an up to date archive containing the documents of all expenses. The annual budget is distributed among the 4 trimesters and each trimester is further divided in 10 expenses categories, each having its own budgetary allocations and being tracked in its own workbook. There are a total of 45 workbooks: 40 for the trimestral expenses, 4 trimestral summaries and the central management workbook.

CPUPM-01, although an independent application, can be considered a module of the application described in [6]. It allows the generation of the monthly summary by identifying the trimester and the month of archived documents. After the input of the month, the program looks up all that month's expenses in all 10 expense categories of the corresponding trimester.

Fig. 1 illustrates the structure of the application.

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