

NATIONAL MINISTRY OF EDUCATION
UNIVERSITY „1ST OF DECEMBER 1918” FROM ALBA IULIA
ACCOUNTING DOCTORAL SCHOOL
ACCOUNTING DOMAIN

DOCTORAL THESIS

SUMMARY

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NATIONAL MINISTRY OF EDUCATION
UNIVERSITY „1ST OF DECEMBER 1918” FROM ALBA IULIA
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**POSSIBILITIES OF IMPROVEMENT FOR THE
AUDITING AND FINANCIAL COMMUNICATION
SPECIFIC TO EUROPEAN NON-REIMBURSABLE
FUNDS INVESTED IN THE AGRICULTURAL SECTOR**

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Key words: *audit, system audit, audit of operations, institutions specialized in European funds auditing, the users of economical – financial information, European funds for agriculture, European juridical norms, beneficiaries of European funds, deployment of the projects funded by European funds, indicators specific to the agricultural sector.*

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ABBREVIATIONS

AA – Audit Authority

ARIF - Agency for Rural Investment Financing

MA – Management Authority

APIA – Agency for Payments and Intervention for Agriculture

AT- Austria

BE- Belgium

BG – Bulgaria

CFAR – The Chamber of Financial Auditors of Romania

EC – European Commission

CY- Cyprus

CZ- Czech Republic

DE- Germany

DK- Denmark

AFD – Anti – Fraud Department

EE - Estonia

EL - Greece

ES - Spain

EAFRD - European Agricultural Fund for Rural Development

EAGF - European Agricultural Guarantee Fund

FI - Finland

EFF - European Fisheries Fund

FR - France

HU - Hungary

IE - Ireland

NIS – National Institute of Statistics

INTOSAI – International Organisation of Supreme Audit Institutions

ISA – International Standards of Auditing / Auditing Standards of the International Federation of Accountants

ISSAIs – International Supreme Standards of the Auditing institutions / Auditing Standards of the international Organisation of Supreme Audit Institutions

IT – Italy

LT – Lithuania

LU – Luxemburg

LV – Latvia

MARD – Ministry of Agriculture and Rural Development

MT – Malta

NL – Netherlands

CO – Certifying Organism

PL – Poland

NPRD – National Program of Rural Development

PT – Portugal

RO – Romania

SAPARD – Special Pre – Accession Program for Agriculture and Rural Development

CMES – Common Monitoring and Evaluation system

SE – Sweden

SI – Slovenia

SK – Slovakia

TFEU – Treaty on the Functioning of the European Union

EU – European Union

UK – United Kingdom

INTRODUCTION

Actual Context of the Research

Romania's integration in the European Union has offered the possibility of identifying new development opportunities for the national sectors of economy by accessing non reimbursable European funds and realising certain investments in order to eliminate the existent inequalities between the Member States' economies, especially of those states from the Eastern Europe to the ones from the Western Europe. The Agriculture is one of the sectors of great interests, both nationally and at European level. The increased interest, and the importance given to agriculture start from the fact that it must offer sufficient and qualitative products, for the European citizens. As a result, a significant percentage from the Union's budget is allotted to making European funds destined to developing this sector. The investments made from European funds in the agricultural sector have set as purpose the amelioration of production capacity, increasing the market competitiveness, and increasing the life quality in the rural environment.

From 2007, the year of Romania's integration in the EU and until now, nationally there were resources which could have been accessed from the European Agricultural Fund for Rural Development, through two national programs of rural development, associated with programming period 2007 – 2013 respectively 2014 – 2020, and also from the European Agricultural Guarantee Fund. The Ministry of Agriculture and Rural Development has the role of Management Authority for the European funds destined to developing the Romanian agriculture, and under it, function two agencies: Agency for Payments and Intervention for Agriculture and the Agency for Rural Investment Financing which makes payments and interact with the potential beneficiaries from the moment of depositing the payment application and/or until the whole period of implementing the projects.

The management of the European funds made available to the Member States by the Union, is realized in accordance with the principle of shared management, principle which stipulates that both the Member State as well as the European Committee take responsibility for managing and controlling the ongoing programs. It has been attempted ensure the efficient use of European funds forthcoming to developing the agricultural sector, through audit and control actions made both by national authority such as Audit Authority, but also by European

authorities such as the European Court of Auditors, respectively the European Commission. All these authorities pursue to secure the financial interests of the European Union and sanctioning the deflections identified from using these funds.

Perfecting the auditing activity implies identifying those mechanisms which allow the auditor to discover and tumble the smallest deflections from a correct and efficient managing of the funds, and then, to eliminate the discovered deficiencies, both through the action of national and European authorities, but also through making the implied parts aware and responsible for managing and using the European funds. The auditing missions need to have the necessary potential to identify the deflections, no matter of their nature or dimensions. If there are fraud clues which are to damage the financial interests of the European Union and of Romania, then mandatory, the competent authorities will seize the criminal investigation bodies, and if as a result of the research, the existence of fraud is ascertained, endeavours will be made for recovering the damage and for punishing the people who are guilty of it. When the seized aspects are about errors and irregularities of another nature than fraud, the remedies are at hand of the parts implied in using the certain funds.

The Importance of the Theme and the Motivation of Achieving the Research

The evolution of society and the diversification of the forms of presenting the information have determined an increase in the degree of exigency among the different categories of information users presented through the reports made by the entities, institutions and beneficiaries of European funds, engaged in such activities. From the users' point of view the exigency implies the provision of some clear, complete and real information concerning the management and using the European funds, information based on which they can substantiate their analyses and the eventual negative effects to be eliminated or to be situated at a minimum level. For reasonable certification of reality, of thoroughness and clarity of information, the way of using the European funds has been referred to the process of auditing by national and European institutions which are competent for doing such missions.

As a result, through the scientific approach intended by our project of doctoral research **“Possibilities of Improvement for the Auditing and Financial Communication Specific to European Non – Reimbursable Funds Invested in the Agricultural Sector”**, we proposed to approach a theme of interest at the moment, respectively identifying some viable solutions

for improving the auditing activities and the financial communication in the domain of European funds destined to developing the agricultural sector, in the context in which as a result of the system auditing missions and operations auditing made by the competent authorities, there have been discovered a series of deficiencies in managing and using these types of funds.

The motivation for choosing this theme of doctoral research has been based on the following principles:

- ✓ The importance of financing the Romanian agriculture, in the context in which almost 45 % of Romania's population lives in rural areas and evolves agricultural activities for obtaining products destined to own consumption and for marketing. For developing the agricultural holdings they own and for being competitive on the market, the farmers need financial resources whose provenience may vest in the form of the European funds destined to developing the agricultural sector and rural environment, given by the European Union, may vest in the agricultural grants offered by the Government and the loans granted by and non – banking and banking financial institutions existent at national level.
- ✓ Possibility for improving the absorption of European funds destined to develop the agricultural sector, in the context in which through NPRD 2007-2013, the absorption degree surpassed a little over 80%, and for the actual period of programming 2014-2020, at the end of 2017, the absorption degree from the European Agricultural Fund for Rural Development was only 35,29%, according to the data presented by The Agency for Rural Investment Financing.
- ✓ The necessity of informing the potential beneficiaries about accessing and implementing projects on European funds in the agricultural sector. The informing of the potential beneficiaries should be made by using different ways, so that all the farmers would have easy and fast access to information presented by competent authorities and which are of main importance for them.
- ✓ The trust which the execution of a quality audition offers to the interested parts, of correct management and usage of European funds destined to the agricultural sector.

- ✓ Consulting activity developed in the period between 2011 – 2017 in the domain of accessing the European funds destined to developing the agricultural sector and of implementing the projects which are financed from these funds.

In our opinion, we consider as being opportune the accessing the European funds and the initiative of the different categories of users who wish to modernize their agricultural holdings, must be encouraged, as to become competitive on the market through accessing European funds destined to this sector.

The Objectives of the Research Paper

The general purpose of the doctoral thesis “**Possibilities of Improvement for the Auditing and Financial Communication Specific to European Non – Reimbursable Funds Invested in the Agricultural Sector**” consists in **presenting the importance of making a stern auditing and of making an efficient financial communication concerning management and usage of non – reimbursable European funds invested in the agricultural sector**, and starting from this purpose, we have established the following fundamental objectives:

1. Empirical validation of the result concerning the implementation of the projects financed from European funds destined to developing the agricultural sector and analysing the statistical indicators from the agricultural domain in the Central Region.
2. Identifying some amelioration solutions of audit missions realised by the competent authorities for ensuring an efficient usage of European funds and protecting the financial interests of the European Union, respectively of Romania’s.

For accomplishing the fundamental objectives of our research, we have established a series of operational objectives which target:

1. Analysis of audit activities and control of European funds destined to the agricultural sector, made by national and European competent authorities;
2. Presenting the main European funds which may be accessed by the potential beneficiaries who activate in the agricultural sector;
3. Analysing the agriculture and European funds invested in the Romanian agricultural sector, as well as presenting the national institutions specialized in managing such funds;

4. Presenting certain peculiar aspects of the accounting and taxation of the beneficiaries of European funds for agriculture;
5. Analysis of the way of implementing the projects financed from European funds for agriculture in the two programming periods 2007 – 2013, respectively 2014 – 2020, of the statistic indicators from the agricultural domain in the Central Region, as well as identifying the perfecting possibilities of auditing the European funds for agriculture.

For accomplishing the objective mentioned above, we will make an analysis of the auditing process developed by the national and European competent authorities, of the main ascertainment within the developed auditing missions, of the institutions which are responsible of good management of European funds, of accounting peculiarities of beneficiaries of agricultural funds, of the main components of the Romanian agriculture. We will also make a presentation of the relationship beneficiary – payment agencies (APIA, ARIF) – management authority (MARD).

Research Hypotheses

The research is viewed as a detailed study effected with the purpose of obtaining new knowledge, and for a research to be rigorous one and realised in a systematic form, it has to be based on research hypotheses.

Having as a starting point the relationship between beneficiaries – payment agencies – management authority, we have assessed the following content to the general hypothesis: *an improved auditing may determine the existence of a good management and usage of European funds destined to developing the Romanian agricultural sector.*

The general hypothesis previously set, was separated by us into more work hypotheses, therefore:

- The existence of some informing campaigns for the potential users, as well as guiding and supporting the potential beneficiaries after the institutions specialized in managing the European funds sign the financing decision, this would lead to an increase of the absorption of European funds made available for Romania as a Member State, to an improvement of implementation the financed projects, respectively to a improvement of auditing for the accessed European funds.

- Keeping a rigorous accounting record of the economical operations made by implementing the project, determines a improvement of financial communication between the beneficiaries and the institutions which manage the European funds, respectively an improvement of auditing the European funds by the Audit Authority and the other European institutions.
- Verifying the trustworthiness of information from the business plan or from the unique area payment application, respectively from the annexed documents, through controls made in the field, by the specialized institutions such as APIA or ARIF, lead to improvement of implementing the financed project, respectively of auditing the used European funds.
- Efficient usage of European funds is confirmed by national and European institutions which offer insurance through auditing missions they make.
- The amiable relationships between the institutions which manage the European funds and the beneficiaries of European funds as their users, determine an adequate climate for a proper implementation of the project, respectively an improvement of financial communication and of auditing of the used European funds.
- New improvements brought to the accessing, implementation and monitoring conditions of the financed projects and an improvement of auditing the usage of European funds.

The Actual Study of Knowledge

The theme approached within our research represents a theme of interest both for the national authorities which aim to simplify the procedural framework, to increase the degree of absorption of the European funds, the proper implementation of the projects financed from European funds, and also is a theme of interest for the beneficiaries and the potential beneficiaries of European funds who have accessed or are interested in accessing funds in the following period. As a result, the specialty literature presents a series of theoretical and practical studies referring to European funds for agriculture, to managing and using the European funds, the status of absorption the European funds, the implementation of projects financed from European funds, audit and control of European funds.

European funds destined to rural development may be accessed after elaborating and approval of the National Program of Rural Development afferent to each programming period, approval of the Ministry of Agriculture and Rural Development, the Ministry also having as shown before, the quality of Management Authority for this types of funds. Efficient managing and using of European funds for agriculture is ensured through audit and control actions made by competent national and European authorities who set as purpose the protection of financial interests of the European Union.

The audit of European funds is mandatory and it is realised by different authorities / entities depending on the specifics of each audited European fund, therefore:

- European Fund for Regional Development, European Social Fund, Cohesion Fund, the SEE and Norwegian financial mechanisms, Swiss – Romanian Cooperation Program etc have been audited by financial auditors members of the Chamber of Financial Auditors of Romania based on the protocol no.118-20.01.2014/1005-21.01.2014, concluded between the Ministry of European Funds and the Chamber of Financial Auditors and which has been realised through the Ministry of Regional Development, Public Administration and European Funds no 910RP/18.05.2017, registered at the Chamber of Financial Auditors under the no 3893/24.05/2017. On the website of the Chamber of Financial auditors it is stated that for the projects financed from European funds associated with the programming period 2014-2020 the auditing will be made according to the materials which are to be approved by The Chamber of Financial Auditors and the Ministry of European Funds.
- European Fund for Rural Development and European Agricultural Guarantee Fund are audited and controlled by the Audit Authority within Romania's Court of Accounts, as Certifying Organism, in accordance with the obligations established by art.9 of CE Regiment no.1306/2013 and the European Court of Accounts as an independent external auditor, in accordance with the stipulations of the Treaty concerning the European Union's functioning.

The audit has a multitude of definitions presented in the specialty literature by specialists in the economical domain, including the explanatory dictionary of Romanian language defines audit as being a “function of control and accounting revision of a company; process through which competent, independent people collect and evaluate samples in order to

form an opinion on the degree of correspondence between what they have noticed and certain default criteria”¹.

Ioan Oprean considers the audit as being “an assembly of interconnected activities (a process) made by auditors or by other experts, who based on their theoretical and practical knowledge and following the assignments received from certain bodies, analyse the information and operations of an entity, or referring to a certain activity for offering insurance through an opinion or for giving some recommendations”².

Mircea Boulescu, Marcel Ghiță, Valerica Mareș present a more complex definition of auditing, therefore “the auditing represents the process developed by self – employed or juridical persons who are legally empowered, through which information connected to a certain entity are professionally analysed and evaluated, using specific techniques and procedures, for obtaining evidence, called audit samples and based on which the auditors emit in a document, called audit report, a responsible and independent opinion, by appealing to evaluation criteria resulting from legal stipulations or from good practice unanimously acknowledged in the domain in which the audited entity develops its activity”³.

Starting from the given definitions we can define the auditing of the European funds as being a professional examination of the information received from managing the funds and from implementing the projects which are financed from these funds, for making a report through referring to the agreed procedures, established by the management authorities, therefore aiming an increase in the trust of the users of the obtained information.

The competent authorities in making the auditing missions of European funds for agriculture, develop system auditing, operations auditing and auditing of certifying the accounts of payment agencies for the purpose of supplying reasonable insurance that the funds are managed and used in an efficient manner.

The examinations effected within the auditing missions regard:⁴

- Respecting the accreditation/conformity/designation criteria by the institutional management and control systems;
- Operation effectiveness of the management and control systems;

¹ <https://dexonline.ro/definitie/audit>, accesat 29.12.2017

² I. Oprean, *Auditing and Financial Accounting*, Intelcredo Pbs, Deva, 2002, p.17

³ M. Boulescu, M. Ghiță, V. Mareș, *Audit Fundamentals*, Didactical and Pedagogical Pbs, Bucharest, 2001, p.11

⁴ Court of Auditors, *White Paper of the Court of Accounts of Romania 2008-2017*, Bucharest, 2017, p.16-17

- Correct elaboration of expenses statements transmitted to the European Commission;
- Legality and regularity of transactions;
- Presenting a correct and trusty image of the financial – accounting operations by the Accounts.

All these controls are made for identifying the fraud cases, of finding the vicious management and usage of Community funds by the entities implied in implementing these funds at the level at each Member State.

METHODOLOGY OF RESEARCH APPLIED IN THE PAPER

The research consists in a combination of systematic actions which aim searching, finding, studying, consulting and examining certain information about events, things, activities etc, through specific techniques and methods for obtaining some solid results meant to enrich their acknowledgement.

Scientific research is regarded as a connection between the theoretical and practical aspects specific to the different study fields, with the purpose of knowing the reality and identifying new solutions and answers to the studied problems.

Within our research we make a detailed and deep presentation of the aspects connected to the auditing of European funds, accessed and invested in the agricultural system; identifying and critical interpretation of causes which have determined the impossibility of implementing the projects which are financed through European funds as well as identifying the amelioration conditions of absorption for these funds.

The scientific character of our research is given by combining the three components of research:

- ✓ Methodological component, which implies applying o series of techniques, procedures and scientific methods within the realised research
- ✓ Theoretical component which aims revising the specialty literature, regulations, national and European legislation referring to the auditing of European funds specific to the agricultural sector.
- ✓ Empirical component which implies collecting data from the specialized institutions such as National Institute of Statistics, Regional Centre for Rural

Investment 7 Centre Alba Iulia and interpreting the result obtained within the research.

Methodology of research that we have considered, regards multiple types of approach, such as: deductive approach, inductive approach, qualitative analysis and quantitative analysis.

Deductive approach is highlighted for pointing out the theoretical perspective, starting from general to peculiar, from the concept of audit, standards, applied regulations, to possibilities of improving the mission of auditing of European funds by the professionals.

Through revising the specialty literature, the standards and the applicable European regulations, of documentation, analysis, synthesis, comparison, observation, reasoning, we have presented important aspects concerning the auditing of the European funds. The starting point is presenting the concept of auditing, followed by the necessity and typology of auditing, specialized institutions in auditing the European funds destined to agricultural sector, applicable regulations in managing and auditing the European funds, institutions specialized in managing the European funds destined to developing the agriculture and the rural environment, and types of funds which may be accessed, presenting the relationship between the institutions specialized in managing the European funds and the project beneficiaries as users of the European financial resources.

Empirical research realised by questionnaire and econometric model follows the verifying and confirming of the proposed work hypotheses and present s aspect connected to the way of implementing the projects financed from the European funds in the agricultural sector, as well as to the influence of some statistic indicators specific to agriculture and European funds on the agricultural fiscal value.

The qualitative and quantitative research offer the possibility of empirical, inductive approach, allowing that based on the conclusions established at the level of the applied questionnaire and econometric model, generalized conclusions to be made.

The qualitative method of research allows us that based on the data we have collected to make an analysis of auditing of European Funds for agriculture through presenting the national and European institutions which are specialized in auditing these types of funds, the applied regulations, the possibly of perfecting the auditing the using of the European funds, by identifying the causes which have determined the inefficient usage of these funds.

We have also used the method of quantitative research by applying a questionnaire and an econometric model. The questionnaire has been applied to the entities which accessed non – reimbursable European funds destined to developing the agricultural sector from the Central Region, for establishing the implementing conditions of projects in the agricultural sector, the degree of reaching the objectives established within the projects, as well as influencing the implementation of projects on the auditing of using the European funds. Through the econometric model we wanted to verify the existence of connection between the turnover as a dependent variable and other statistic indicators such as: active local units, personnel, net investments, number of beneficiaries of the National Program for Rural Development, and the total value contracted from the European funds through the National Program for Rural Development 2007-2013.

For achieving our research we have used a series of techniques and procedures such as: the study of regulatory documents, statistic grouping, graphic representation for synthesizing and emphasizing the results of the research, comparisons, time evolutions.

SYNTHESIS OF THE DOCTORAL PAPER'S MAIN PAERTS

Efficiently managing and using the European funds for agriculture made available for Romania as a Member State of the European Union, is a priority both for the European Commission but also for the national entities responsible with managing and using these types of Community funds. At the same time, for beneficiaries, the aspects connected to the efficient management of European funds should be a main desideratum.

Insurance offered to the interested parts, concerning correct management and sage of the European funds for agriculture is realised through the auditing missions specific to these kinds of funds, missions accomplished by national and European institutions such as the European Court of Auditors and Audit Authority from the Court of Accounts of Romania. Therefore, through our research which is structures in five chapters and which concerns both theoretical and practical elements, we have aimed to getting some solutions meant to improve the audit activities and financial communication specific to the European funds for agriculture.

In **chapter 1 The Auditing of European Funds: Concept and Organizational Framework at European Level**, we have approached aspects connected to the audit's

conceptual framework, the necessity of making the auditing, typology of audit missions, auditing of European funds, European and national institutions specialized in audit and control of European funds as well as the activity they develop.

The notion of audit is a complex one, which have evolved along the time, from means of detecting the frauds in the antique period till now becoming a means of identifying the degree of sincerity of financial reporting, of frauds and errors. At this moment there are a multitude of definitions given to auditing, by the professionals in the economic domain in the specialty literature. Thus, Marin Toma presents a definition of audit as being “the professional examination of information effected by an independent and competent for expressing a responsible and independent opinion by reporting to a quality criteria (standard/norm or regulation)”⁵, while the author Niculae Feleagă defines the audit as representing “the activity through which there are independently applied concrete procedures and examination norms for evaluating the adequate character and the way of functioning of the actions taken by an organisation through referring to norms”⁶.

The permanent evolution of society imposes an exhaustive presentation of accounting information, because their users want to be as much informed as possible, having the purpose to take the most pertinent decisions. For increasing the credibility in information provided by entities concerning the activity they develop or management and implementation of European funds, the professional examination of these information is imposed by competent and independent persons and institutions.

European funds made available for Romania as a Member State, destined to developing the agricultural sector and the rural environment are audited/controlled by specialized national and international institutions as follows:

- a) National specialized institutions: Audit Authority within the Court of Accounts of Romania, as a Certifying Organism, in accordance with the obligations established by art.9 Of the EC Regulation no. 1306/2013,
- b) European specialized institutions: - European Commission, in accordance with stipulations art.47 of the EC Regulation no.1306/2013,

⁵ M. Toma, *Initiaton in the Audit of an Entity's Financial Statements*. 4th Edition, Revised and Added, CECCAR Pbs, Bucharest, 2012, p. 24

⁶ L. Feleagă, N. Feleagă, *Financial Accounting – an International and European Approach*, vol.I, Infomega Pbs, Bucharest, 2005, p.161

- European Court of Accounts as independent external auditor, in accordance with the Treaty concerning the EU functioning.

The carried out checks within these types of audit aim⁷:

- Respecting the accreditation/conformity/designation criteria by the systems of instituted management and control systems;
- Efficient functioning of the management and control systems;
- Correct elaboration of expenditure statements transmitted to the European Commission
- Legality and regulation of transactions;
- Presenting a correct and trusty image of financial – accounting operations by the Accounts.

The ascertained deficiencies as a result of the audit missions take different forms such as: failure to meet the criteria of accreditation by the payment agencies, effecting double payments towards beneficiaries, misrepresented reports, erroneous calculation of penalty quantum as a result of late submission of the application for area payment, erroneous declaration of parcels by the applicant, depositing payment requests for effective of non – existent animals, non respecting the conditions concerning the agro environment etc.

In **chapter 2 Non reimbursable European Funds, Alternatives of Financing the Emergent Economies, Their Role in the Economical Development of the States from the South Eastern Part of Europe** we have presented the Common Agricultural Policy, European funds for agriculture, EU regulations concerning the European funds for agriculture the national institutions specialized in managing the European funds for agriculture, the stages of accessing the European funds granted through European Agricultural Fund for Rural Development, financial communications specific to European funds for agriculture, as well as the problem of fraud of the European funds.

The common agricultural policy represents both a mechanism of sustaining the European farmers by offering a decent living, and a way of promoting the European agriculture through increasing the agricultural productivity and provision of safe aliments for the Citizens of EU⁸.

⁷ Court of accounts, *White Paper of the Court of Accounts of Romania 2008-2017*, Bucharest, 2017, p.16-17

⁸ Studio Twelve (S12), *Common Agricultural Policy*, Bucharest, 2017, p.3

Common agricultural policy fulfils the objectives provided in the Treaty concerning the functioning of the European Union, through some measures which financing is made from the Union's budget, from the European Agricultural Fund for Rural Development and from the European Agricultural Guarantee Fund. The role of these funds is to reduce the existent inequalities between the rural economies specific to the 28 states of the European Union.

European regulations have a very important role in managing and using the European funds because they underlie the elaboration of audit manuals which represent “an instrument/guide which offers the general procedural framework concerning the way of advancement of the audit activities specific to certain categories of funds”⁹. European regulations are established on each programming period, thus, at the moment there are in effect a series of EU Regulations concerning the common agricultural policy, the support given to rural development, direct payments and market measures.

Regulation (EU) no. 1305/2013 presents aspects of great importance referring to financing the expenses within CAP, the system of agricultural counselling, the management and control systems founded in the Member States, cross-compliance system, verifying and closure of accounts¹⁰.

Regulation (EU) no. 1305/2013 present norms referring to the support given by the Union through EAFRD, support destined to rural development of the Member States. EAFRD supports Europe Strategy 2020 by encouraging a durable rural development of the Member States, development which regards the existence of an ecological agricultural, competitive and innovator system.

Regulation (EU) no. 1307/2013 thoroughly presents a series of norms referring to payments granted to farmers under the form of “direct payments, basic payment scheme, transitory simplified scheme, national transitional facultative aid, facultative redistributed payments, payments allotted for applying the agricultural practices beneficial for climate and environment, payments allotted to farmers from the areas in which there are natural constraints, payments granted to young farmers who start the agricultural activity, facultative coupled support scheme, payment for cotton cultures, simplified scheme for small farmers and

⁹ Court of accounts, *White Paper of the Court of Accounts of Romania 2008-2017*, Bucharest, 2017, p.640

¹⁰ Regulation (EU) no.1306/2013 Concerning foundation, management and monitorization of common agricultural policy, art..1, published în JO L347, 20.12.2013

it also presents norms referring to a framework of completing the direct payments to countries such as Bulgaria, Croatia and Romania”¹¹.

Regulation (EU) no. 1308/2013 presents essential aspects referring to the common organisation of markets from the EU, organisation concerning agricultural products such as: cereals, rice, sugar, dried fodder, seeds, hop, olive oil and salad oil, in and hemsps, fruits and vegetables, products from processed fruits and vegetables, bananas, trees, bulbs, roots, cut flowers, ornamental foliage, tobacco, beef and veal, milk and dairy products, pork, sheep and goat meat, eggs, bird meat, ethyl alcohol of agricultural origin, bee products, silk worms, other products¹².

Information transfer concerning the usage of the European funds, through the reports elaborated and transmitted between beneficiaries – payment agencies – MARD – European Commission take the form of financial communication. The Management Authority for NPRD together with ARIF bear the responsibility of collecting and reporting to the European Commission the indicators used in monitoring NPRD 2014 – 2020, in accordance with CMES, elaborated by the European Commission. Therefore, for reflecting the level of reaching the objectives and priorities specific to the Program, ARIF collects and calculates the financial indicators, the realization indicators, target indicators and the indicators specific to the Performance Framework afferent to the measurement implemented by ARIF¹³.

According to ARIF, the source used for collecting data differs depending on the category of indicators. Therefore, the beneficiary completes a series of the realization indicators in the Annex of “Monitoring Indicators” within the Financing Request. Subsequently, in the moment of signing the financing contract, the ARIF field experts check these indicators and collect supplementary information. All the collected indicators are nationally centralized in accordance with CMES. The values of these indicators are transmitted to MARD, who annually proceeds to the European Commission, till the 30th of June, the Annual Report of Implementation.

¹¹ Regulation (EU) no.1307/2013 of European Paliment and of the Council from 17th of December 2013 of establishing some norms concerning direct payments alloted to farmers through support schemes within the common agricultural policy, art. 1, published in JO L347, 20.12.2013

¹² Regulation (EU) no.1308/2013 of European Paliment and of the Council from 17th of December 2013 of founding a common organisation of a unei organizări comune a markets for agricultural products, art.1, published in JO L347/20.12.2013

¹³ Source: Agency fro Rural Investemnt Financing

European funds must be used in accordance with the national and/or European dispositions in effect, as well as with the stipulations of the contracts legally concluded between the institutions which manage the European funds and their beneficiaries, without bringing any damages to the European Union. If within the developed auditing activity, the Audit Authority discovers fraud indicators which damage the financial interests of the European Union and of Romania, it has the obligation to inform the criminal investigation bodies based on the art. No 33, line 4 from Law no. 94/1992 concerning the Court of Accounts' managing and functioning, which states that "in case that in the audit reports it is noticed the existence of some facts for which there are clues that they were made breaking the criminal law, the department's leader seizes the law enforcement for ensuring the revaluation of the finding and informs the audited entity"¹⁴. Therefore as a result of the developed auditing activities, the Audit Authority has discovered clues of fraud and transmitted to the Department for Fighting Fraud 167 complaints in the period between 2006 and 2016.

Chapter 3 Financing the Agriculture and Rural Development from Community Funds in Romania analysis the agriculture and European funds in Romania and presents the national institutions specialized in managing the European funds for agriculture.

The agriculture represents a domain of main interest at national level, both due to the fact that approximately 43% of the population lives in the rural environment, but also due to the fact that it has to ensure the necessary of products for the country's population. Agriculture is also an important branch in the Romanian economy, which together with the forestry and fishing contributes with about 5,42% to the Gross Domestic Product. The nation agricultural activity supposes the existence of over 3.629.000 agricultural holdings in 2013, using an agricultural area which surpasses 14.500 thousand hectares and an effective of animals of 18.772 thousand heads in 2015.

Romania has become a Member State starting with 2007, and from then on, has benefit of European funds from the Agricultural European Fund for Rural Development and from European Agricultural Guarantee Fund for developing the agriculture and the Romanian rural environment.

¹⁴ Law no.94/1992 concerning the foundation and functioning of the Court of Accounts, republished in the Official Monitory no.238/03.04.2014, art.33, line 4

Nationally, the Ministry of Agriculture and Rural Development (MARD) has the role of Management Authority for the National Program for Rural Development, and under it there are two payment agencies which intercedes the payments to the beneficiaries, these agencies being the Agency for Payments and Intervention for Agriculture (APIA) respectively the Agency for Rural Investment Financing (ARIF).

The Agency for Payments and Intervention for Agriculture was founded based on the Law no.1/2004¹⁵, and starting from 2007, the year of Romania's integration in the European Union, makes Payments for the measurement of supporting the farmers and the market, measurements granted from EAGF. Presently, a series of measurements financed from EAFRD were delegated to the Agency for Payments and Intervention for Agriculture, measurements which regard ecological agriculture, areas with natural restraining, agro – environment and climate, amelioration of afforested areas, animal welfare.

The Agency for Rural Investment Financing was founded based on OUG no.41/2014 concerning the foundation, management and functioning of Agency for Rural Investment Financing as a result of reorganization of the Payment Agency for Rural Development and Fisheries (PADRF) approved by law no.43/2015 and offers the possibility of accessing the resources within EAFRD, though the approval of National Program for Rural Development (NPRD) by the Ministry of agriculture and Rural Development, program which thoroughly presents the conditions in which each measurement may be accessed by the applicants.

Chapter 4 Peculiarities Concerning the Accounting and Taxation of the Beneficiaries of Non – Reimbursable European Funds for Agriculture deals with aspects referring to management of the entities which develop agricultural activities, organising and keeping the accounting of the entities which activate in the agricultural sector and which have the quality of beneficiaries of European funds, justifying documents in the agricultural activity, tax incentives offers to the entities which activate in the agricultural sector, comparative analysis concerning the organizing of the accounting of the beneficiaries of European funds for agriculture, as well as grant accounting received from the state and of funds received from the European Union.

¹⁵ Law no.1/2004 concerning the foundation, management and functioning of The Agency for Payment and Intervention for Agriculture, Food Industry and Rural Development, published in the Official Monitory no 162 from 25.02.2004

The beneficiaries of the European funds for agriculture are organised under the form of companies, agricultural societies, or self – employed persons, individual enterprises, family businesses. Each of the forms of organisation mentioned above, organise and keep accounting in accordance with the national legislation in effect.

Justifying documents used in the agricultural activity are of great diversity, some of these documents also being used in other sectors (bill, receipt etc), and others are specific only to the agricultural sector (milking diary, act of calving, etc).

The entities which activate in the agricultural sector benefit from a series of tax incentives, among which we can mention a VAT of 9% for water deliveries, fertilizers, pesticides, seeds, as well as for making services like the ones made in the agricultural sector.

The beneficiaries of European funds for agriculture annually elaborate a series of financial reports, which in the case of companies is under the form of balance sheet, profit or loss account, explanatory notes, and according to the size they can also make the annual balance sheet, the account of exercise result and the explanatory notes to the financial statements.

The grants allotted by the State in the agricultural domain, take the form of non – reimbursable funds given to the beneficiaries by the Government through the Ministry of Agriculture and Rural Development and the agencies which are under it.

European funds destined to developing the agricultural sector represent non – reimbursable money funds made available to the beneficiaries by the European Union through the Ministry of Agriculture and Rural Development and through the two agencies which are under it: Agency of Payments and Intervention for Agriculture respectively the agency for Rural Development Financing, having the purpose to develop the activity made by the applicants and to improve the life conditions in rural environment. Non – reimbursable European funds are registered in accounting as grants, which together with the grants received from the state may be framed, depending on their destination either in the category of grants afferent to assets if their purpose is purchasing/manufacturing fixed assets, or in the category of grants afferent to incomes if they are destined to covering the expenses occasioned by the developing of the agricultural activity.

In chapter 5 Possibilities of Perfecting the Auditing of the European Funds Invested in Agriculture, Resulted from Theoretical and Applicable Research of the

Projects Implemented in the Central Region we have presented a quantitative study concerning the implementation of projects financed from the European funds destined to developing the agricultural sector, an empiric study concerning the analysis of the statistic indicators from the agricultural domain, as well as possibilities of perfecting the auditing of European funds destined to the Romanian agricultural sector and rural environment.

GENERAL CONCLUSIONS, OWN CONTRIBUTIONS, LIMITS AND PERSPECTIVES OF THE RESEARCH

General Conclusions

The efficient management and usage of the non – reimbursable European funds invested in the agricultural sector, but not only, cannot be ensured only by taking some preventing and correction measurements. Among these measurements, evidently, a special place is occupied by the auditing and control missions made by the competent national and European Competent institutions. We thus consider that this scientific research approaches a theme of great interest in this period, respectively perfecting the auditing and financial communication concerning the usage of non – reimbursable European funds granted by the European Union, perfection which is to allow the optimization of using this type of resources.

The present paper is structured in five chapters and logically presents, as we believe, aspects concerning European funds for agriculture, funds which may be accessed by the owners of agricultural holdings. These, but also the national institutions specialized in managing this kind of funds, in discovering and eliminating frauds in non-reimbursable funds, in confuting dissipation, as well as persons who assume the responsibility of auditing, may be interested in the research we have made. We presented aspects concerning the types of auditing made by the national and European institutions competent for auditing the funds destined to developing the rural economy, but also the deficiencies determined as a result of the auditing missions effected and identified by us along the research.

Within *chapter 1 The Auditing of European Funds: Concept and Organizational Framework at European Level*, based on the specialty literature, we have shown that the auditing may be considered as a process, a complex activity through which the auditor, based on his theoretical and practical knowledge he has, and as a result of the missions received from

certain institutions/organisations/beneficiaries, effects an analysis of information and operations made by an entity or referring to a certain activity for expressing an opinion, formulating recommendations concerning the functionality, and/or conformity of the analysed process, or verifying the respecting of the agreed procedures in implementing the projects on European funds. For accomplishing his mission, the auditor applies concrete procedures and examination norms which are established by the competent organisms.

As one can see from the things presented in this chapter, the necessity of effecting the auditing appears from the wish of providing some exhaustive information to the different categories of users, so that these may be able to make pertinent decisions. For increasing the credibility in the information provided by entities concerning their activity or managing and implementing the European funds, the professional examination is imposed by competent and independent institutions.

The competent authorities for effecting system auditing and operation auditing afferent to European funds for agriculture are Audit Authority at national level, and the European Court of Accounts at European level, while the European Commission is effecting controls meant to protect the Union's financial interests.

From the analysis we have made in the period between 2008 and 2017, the Audit Authority has made 520 auditing missions of the European funds, missions which were constituted in verifying 5.230 entities and 11.580 projects. The ascertained deficiencies sighted both the operation system of the authorities which manage the European funds for agriculture and the operations concerning the implementation of the projects which are financed from these funds.

The auditing activity made by the European Court of Accounts in the period between 2008 and 2016 supposed the specimen verification of 1.565 operations within EAGF and of 1.158 operations from EAFRD, and the ascertained deficiencies took different forms according to the specific of each European fund.

All these ascertains represent a rich documentary which allows the auditing improvement for the European funds destined to the development of agriculture and rural environment. The main consequence should be the removal of the most deficiencies ascertained by the national and European authorities which are specialized in auditing these

types of funds, through improving the payment agencies and beneficiaries when implementing the projects.

Chapter 2. Non Reimbursable European Funds, Alternatives of Financing the Emergent Economies, Their Role in the Economical Development of the States from the South Eastern Part of Europe emphasizes aspects connected to the European Union in its quality of sponsor for the European agriculture. The European Union took the role of sponsor of agriculture, starting just from the role of this economic branch in social life, but also as a result of the ascertainment concerning the legislation between the agriculture of different states, especially of those from the Western part of Europe as compared to the Western states. We have presented the European funds for agriculture, respectively the ones for rural development, which may be accessed by Romanian farmers through the National Programs for Rural Development, European regulations concerning the funds for agriculture, defrauding of European funds and the institutions implied in its rebutting.

The European agriculture is financed by the Union through the European Agricultural Guarantee Fund and through the European Agricultural Fund for Rural Development and it is based on the Common Agricultural Policy, policy which takes into account the safe placement of aliments for the over 500 million Europeans.

The European Fund for Rural Development finance expenses occasioned by the sustainable rural development of the Member States. The budget destined to rural development for the programming period 2007-2013 was of 96.244,2 million Euros, whilst the one afferent to the programming period 2014-2020 is of 99.349 million Euros, registering an increase of 3,22%.

The European Agricultural Guarantee Fund finances the European agriculture through two categories of measurements which consist in support for incomes given to farmers and measurement of sustaining the market. The budget allotted to financing the measurements within this fund, was 330.085 million Euros for the programming period 2007-2013, respectively 308.734 million Euros for the programming period 2014-2020, thus registering a decrease of 6,46%.

European regulations concerning the funds for agriculture treats CAP, the support given to rural development, direct payments and market measurements. Agriculture is financed at European level, as we have previously shown, through EAGF and EAFRD, funds

whose financial management and control measurements are presented in the European regulations.

For ensuring a good management of European money, the Member States effect controls concerning the legality and correctness of the operations occasioned by the implementation of the projects financed from European funds. The controls envisage both verifying the applications submitted at the payment agencies as well as field controls, based on sample, made by representatives of payment agencies or of the Commission, for confirming the data registered in the submitted documents.

Defrauding the European funds consists in making some deflections from the stipulations of the contracts or commitments made within the financing process, deflections which produce some damage to the budget of the European Union respectively of the national budget. For protecting the financial interests of the European Union and of Romania's, nationally, there is an organisation which fights against fraud (Department for Anti-Fraud) and which in the period between 2007 and 2016 made 2.581 control actions.

At European level, the fight against fraud, corruption and any kind of activities which damage the financial interest of the Union, is given by the European Anti-Fraud Office which in the period between 2007-2016 opened 2.768 new fraud cases.

In *chapter 3. Financing the Agriculture and Rural Development from Community Funds in Romania*, the analysis of agriculture was made through its contribution to GDP, to the used agricultural area, of livestock, as well as through the agricultural holdings, existent at national level. We have also analysed the European funds for agriculture accessed in programming periods and we have presented the institutions which manage these types of funds, at the same time, making their analysis.

The agriculture is an important branch of Romania's economy contributing together with forestry and fishery with about 5,42% to Gross Domestic Product. The agriculture's greatest contribution to GDP was afferent to the year of 2008 with a ratio of 6,63%, and the smallest was in 2015 with a ratio of 4,15%.

Romania's agricultural area in 2007 was 14.709,3 thousand hectares and until 2013 it has reduced with 0,66% reaching 14.611,9 thousand hectares.

Concerning the livestock we can infer that it has registered an increasing of 6%, from 17.698 thousand heads in 2010 to 18.772 thousand heads in 2015. This increasing may be

owed to the increasing of cattle with 4,5% reaching from 2.001 thousand heads in 2010 to 2092 thousand heads in 2015, to the increasing of the sheep with 16,5% reaching from 8.417 thousand heads in 2010 to 9.810 thousand heads in 2015 and to the increasing of goats with 16% from 1.241 thousand heads in 2010 to 1.440 thousand heads in 2015. We can also see that the swine and horses registered decreases as compared to the other animals, therefore the swine has decreased with 9,22% reaching from 5.428 thousand heads in 2010 to 4.927 thousand heads in 2015 while the horses registered a decrease of 17,6% from a total of 611 thousand heads in 2010 to 503 thousand heads in 2015.

The agricultural holdings of Romania have registered a decrease of 5,94% reaching from a total of 3.859.043 in 2010 to a total amount of 3.629.656 in 2013. Agricultural holdings without juridical statement have decreased with 9,17%. we can also state that the greatest share of 99,06% in the total of agricultural holdings is represented by the individual agricultural holdings in 2010, respectively 98,84% in 2013. Another aspect we emphasize is the number of Self – Employed persons, individual enterprises and family businesses which have increased with 169,45% as a result of the obligation of registration in one of the specified forms of organisation, of those who have accessed European funds, reports also confirmed by the decrease with 6,15% of the individual agricultural holdings.

Romania has become a Member State of the European Union starting with 2007, therefore it has been given the right to benefit from financial allotment from the European Agricultural Fund for Rural Development and The European Agricultural Guarantee Fund, funds destined to developing the agriculture and the European rural environment. Nationally, as we have previously stated, the European funds for rural development could be accessed through the National Program for Rural Development 2007-2013 and presently through National Program for Rural Development 2014-2020.

Referring to the programming period 2007-2013, the greatest amount of money allotted to Romania for rural development was in 2009, worth 1.502,7 million Euros and after this year a descendent trend of allotment is registered reaching in 2013 at a total amount of 1.356,2 million Euros.

In the programming period 2014-2020, the situation of EU's pre-allocations direct payments toward Romania was of 3,99% from the total amount of the funds made available for all the Member States. The greatest amount of pre-allocations was given to France with a

ratio of 17,60%, followed by Spain with a ratio of 11,87% and Germany with a ratio of 11,84%. Concerning the rural development, Romania was allotted 8,18% from the total amount of pre-allocations, the greatest amount of funds being given to France with a ratio of 11,46%, followed by Italy with 10,51%.

The European funds are nationally managed by institutions such as the Ministry of Agriculture and Rural Development, which has the quality of Management Authority for the National Program of Rural Development. The Ministry of Agriculture and Rural Development subordinates are two payment agencies which intercedes the payments to the beneficiaries, these agencies being the Agency for Payments and Intervention for Agriculture (APIA), respectively the Agency for Rural Investment Financing (ARIF).

As a result of the effected analysis, we have seen that the APIA activity between 2007 and 2015 was a very complex one, activity which supposed spending 13.442.219.383 Euros for direct payments, as a result of the submission of a number of 9.776.937 payment applications by farmers on the whole reference period.

The activity made by ARIF concerning NPRD 2007 – 2013, supposed the verification of 150.944 financing submissions and closing 98.444 contracts with a total value of 5,72 billion Euros. Concerning NPRD 2014-2020, ARIF had received till 12.04.2018 a number of 13.493 projects for Sub-measure 6.1, 10.703 projects for Sub-measure 6.3, 3.492 projects for Sub-measure 4.1. and 328 projects for Sub-measure 4.2, their number having an increasing trend in the next period, as a result of the fact that this program is still developing at the moment.

As a result of the study made in *chapter 4 Peculiarities Concerning the Accounting and Taxation of the Beneficiaries of Non – Reimbursable European Funds for Agriculture*, we can conclude that the form of organisation, of the beneficiaries of projects financed from European funds is diversified, Self-Employed Person being the simplest one, while the companies take a complex form of organisation. The foundation of constituting any of these forms, there is a very well established national constitution such as Law no.31/1990, Law no. 36/1991 or OUG 44/2008, which present the conditions in which each and any entity may be constituted.

The companies which activate in the agricultural sector organise and keep accounting according to stipulations O.M.F.P. 1802/2014 and to Accounting Law no.82/1991, with its

subsequent modifications and completions, and the justifying documents they use are diverse, from bills and receipts, which are also specific documents for other types of activities, till calving, milking log, harvest log or the register for young animals, which are only specific to the agricultural activities. As a result of the analysis of legislative framework, we have ascertained that the companies which develop agricultural activities are beneficiaries of some tax incentives which are consisted of a VAT of 9% for water providing, fertilizers, pesticides and seeds. Taking into account the actual situation of agriculture, the ever increasing population which migrates from the rural environment to the urban one, allotting more and more facilities from the decisional factors are welcomed and meant to encourage the development of such activities.

The accounting of companies is double-entry one, according to O.M.E.F. 1969/2007 concerning the approval of accounting regulations for companies without patrimonial purpose, the last modification of this order being done through order 939/2015. The annual financial statements which have to be elaborated by the agricultural companies are the annual balance sheet which is a list type and which presents elements of assets, debts and own capital detained at the end of financial exercise by the agricultural company, the account of the exercise's result and explanatory notes to the annual financial situations.

Organising and keeping accounting for Self- Employed Persons, individual enterprises and family business which develop agricultural activities are done in accordance with the stipulations of O.M.F.P. 170/2015. They keep a single-entry bookkeeping by registering the cashed incomes and the paid expenses for the development of the activity. The mandatory registers through which the accounting operations are emphasized are the Register Log of Receipts and Payments and the Inventory Register. The tax incentives they benefit from consist in a special treatment for farmers unregistered for VAT, treatment which states that the farmers do not deduce VAT for acquisitions and do not collect VAT for sales, but they receive a compensation from clients by billing, a flat rate of 1% (year 2007), for covering the tax afferent to acquisitions. The Flat rate provided by the Fiscal Code for 2018 is 4%, and for 2019 it will be 8%.

From analysing the changes of fiscal nature we have observed that starting with 2018, the taxpayers will submit a unique statement, which will replace a great amount of statements, among which we can remind, Declaration 200, Declaration 220 and Declaration 221. The term

for submitting the unique statement is the 15th of July for 2018, respectively 15th of March for 2019. Self – Employed Persons have the obligation of making payment afferent to CAS (25%) and CASS (10%) if the incomes from the activity they make are at least equal to the value of twelve gross minimum wages. (22.800 Ron).

The grants received from the state for the agricultural domain take the form of non – reimbursable funds allotted to the beneficiaries by the Government through the Ministry of Agriculture and Rural Development and through the agencies which are under it, while the European funds consist in non – reimbursable funds made available to the beneficiaries by the European Union through the Ministry of Agriculture and Rural Development and the two payment agencies under it: the Agency for Payments and Intervention for Agriculture respectively the Agency for Rural Investment Financing, having the purpose of developing the activity made by the applicants and improving life conditions in the rural environment. European non – reimbursable funds are registered into accounting as grants, which together with the grants received from the state may be framed, according to their destination, either in the category of grants afferent to assets if their use is purchasing/manufacturing fixed assets, or in the category of grants afferent to incomes if they are destined to covering the expenses occasioned by developing agricultural activities.

Chapter 5 Possibilities of Perfecting the Auditing of the European Funds Invested in Agriculture, Resulted from Theoretical and Applicable Research of the Projects Implemented in the Central Region emphasizes the fact that the efficiency of using the European funds is ensured both by the institutions specialized in managing European funds through the controls they make on the field even from the moment of submitting the projects by the applicants and on the period of implementation of the projects, and by the Audit Authority, institution responsible with the auditing of European funds destined to developing the Romanian agriculture and rural environment. The correct implementation of projects supposes the fulfilment of all objectives established in the business plan, objectives which envisage the increasing of the sales volume, increasing of agricultural holdings and making investments. The beneficiaries, no matter the form of organisation, have the obligation of keeping accounting of all economical operations occasioned by the project's implementation. Good implementation of projects and its influence on the auditing the European funds destined to agricultural development was confirmed by the projects' beneficiaries through the applied

questionnaire. The questionnaire contained a series of hypotheses which were validated as a result of the responses given by the respondents, therefore:

- Hypothesis 1: the existence of some informing campaigns for the potential beneficiaries, as well as guiding and supporting the potential beneficiaries after the institutions specialized in managing the European funds sign the financing decision, this would lead to an increase of the absorption of European funds made available for Romania as a Member State, to an improvement of implementation the financed projects, respectively to a improvement of auditing for the accessed European funds – Validated;
- Hypothesis 2: keeping a rigorous accounting record of the economical operations made by implementing the project, determines a improvement of financial communication between the beneficiaries and the institutions which manage the European funds, respectively an improvement of auditing the European funds by the Audit Authority and the other European institutions – Validated;
- Hypothesis 3: verifying the trustworthiness of information from the business plan or from the unique area payment application, respectively from the annexed documents, through controls made in the field, by the specialized institutions such as APIA or ARIF, lead to improvement of implementing the financed project, respectively of auditing the used European funds – Validated;
- Hypothesis 4: efficient usage of European funds is confirmed by national and European institutions which offer insurance through auditing missions they make – Validated;
- Hypothesis 5: The amiable relationships between the institutions which manage the European funds and the beneficiaries of European funds as their users, determine an adequate climate for a proper implementation of the project, respectively an improvement of financial communication and of auditing of the used European funds – Validated;
- Hypothesis 6: new improvements brought to the accessing, implementation and monitoring conditions of the financed projects and an improvement of auditing the usage of European funds – Validated.

The empirical study made within our research followed the verification of the existence or inexistence of a significant effect on the turnover from some indicators in the agricultural domain such as: the active local units, personnel, net investments, the number of beneficiaries of European funds destined to agricultural development and the total contracted value within the projects which envisage the development of the agricultural sector in the Central Area. As a result of all possible combinations between variables, it was found that a significant type of regression may not be established.

The perfection of the European funds for agriculture may be made both by improving the applied procedural framework, and by improving the activities of the entities implied in managing and using these types of funds. The improvement of the payment agencies may be done by eliminating the deficiencies ascertained during the auditing missions and may be consisted of payments only towards the eligible beneficiaries, the correct calculus of the amounts paid to the beneficiaries, elaborating reports without errors, as well as by efficient functioning of the informatics systems. The activity of the beneficiaries of European funds may be improved by efficiently using the funds allotted to them, by making functional and qualitative investments, by presenting justifying documents which contain real information.

Another measure for improving the auditing of the European funds for agriculture, could consist in implying the auditors who are members of CFAR in auditing these types of funds. Even if at the moment there is no protocol made in this regard, we consider as being useful, for all the interested parts, the accomplishment of these kinds of auditing missions by CFAR members.

Own Contributions

Our own contributions referring to the approached theme and presented along the paper will be synthesized on each chapter, therefore, in ***chapter 1 The Auditing of European Funds: Concept and Organizational Framework at European Level***, own contributions consist in:

- ✓ analysis of the concept of auditing the European funds, having as starting points the definition of the concept in the specialty literature, respectively the evolution of this concept up until now;

- ✓ analysis of typology of the audit missions and presenting the characteristics of each type of auditing according to the classification criteria;
- ✓ identification of the auditing valences which best correspond to the requests concerning the efficient usage of non – reimbursable European funds in the agricultural domain and rural development;
- ✓ comparative analysis of the auditing of different categories of European funds, such as European Regional Development Fund and European Social Fund etc versus the European funds which envisage the development of the agricultural sector (EAFRD and EAGF);
- ✓ presenting the institutions specialized in auditing and controlling the European funds destined to developing the rural economy;
- ✓ analysis of activity made by institutions which audit and control the way in which the European funds for agriculture are managed and used;
- ✓ identifying of the least adequate aspects in the activity of these institutions.

In *chapter 2 Non reimbursable European Funds, Alternatives of Financing the Emergent Economies, Their Role in the Economical Development of the States from the South Eastern Part of Europe*, personal inputs regard:

- ✓ presenting certain aspects concerning CAP (objectives, budget);
- ✓ presenting the European funds destined to developing the agricultural sector (EAFRD, EAGF);
- ✓ analysis of allotments from EAFRD and EAGF during the programming period;
- ✓ analysis of expenses concerning rural development, direct payments and sustaining the market in the period 2007-2016;
- ✓ presenting the European regulations concerning the community funds for agriculture;
- ✓ presenting financial communication in the domain of European funds for agriculture and rural development;
- ✓ presenting fraud in the domain of European funds, as well as the analysis of the activity developed by national and European authorities which fight against it.

In *chapter 3. Financing the Agriculture and Rural Development from Community Funds in Romania* personal inputs regard:

- ✓ analysis of the evolution of agricultural holdings, of national agricultural area, of effectives of animals detained by Romania farmers;
- ✓ analysis of European funds for agriculture allotted to Romania during the programming period;
- ✓ presenting a radiography of Romanian agriculture through a SWOT analysis;
- ✓ presenting the national institutions specialized in managing the European funds for agriculture and rural development;
- ✓ analysis of the activity developed by APIA and ARIF;
- ✓ presenting the stages which must be got through in accessing European funds through EAFRD.

In *chapter 4 Peculiar Aspects of the Beneficiaries' Accounting of Non – Reimbursable European Funds for Agriculture*, own contributions consist in:

- ✓ presenting the main categories of beneficiaries of European funds;
- ✓ presenting the way in which the beneficiaries of European funds organise and keep the accounting;
- ✓ presenting the main justifying documents used in the agricultural activity;
- ✓ presenting the tax incentives offered to the beneficiaries of European funds for agriculture;
- ✓ comparative analysis concerning the management of accounting of the beneficiaries of projects financed from European funds;
- ✓ comparative analysis between the grants afferent to assets and the ones afferent to incomes.

In *chapter 5 Possibilities of Perfecting the Auditing of the European Funds Invested in Agriculture, Resulted from Theoretical and Applicable Research of the Projects Implemented in the Central Region* own contributions refer to:

- ✓ making a quantitative study by applying a questionnaire to the beneficiaries of European funds, questionnaire which presents aspects connected to the way of implementing the projects financed through European funds, both from the point of view of the influence of controls effected by institutions which are specialized in managing the European funds on implementing the financed projects, and from the point of view of the influence of correct implementation of projects on the auditing of

using the European funds. As a result of applying the questionnaire and analysing the responses to the 17 questions, all the six hypotheses were validated. In the respondents' opinion, the existence of an informing satisfying campaign for the eventual beneficiaries, the keeping of a rigorous accounting evidence of the projects financed from European funds, effecting the control missions by representatives of APIA and ARIF, the existence of an adequate climate between the institutions which manage the European funds and beneficiaries as well as improving the projects' accessing, implementations and monitoring conditions, determine an efficient implementation of the projects financed from European funds and an improvement of the auditing of using the European funds;

- ✓ making an empiric study concerning the analysis of statistic indicators from the agricultural domain. In making this study, we started from the idea that through using the European funds it is intended to increase the incomes within the agricultural holdings, respectively making investments, therefore we wanted to see to what extent there is an influence from some indicators such as the number of the beneficiaries of European funds, the contracted value, local active units or personnel on the turn-over in the agricultural sector;
- ✓ Presenting the possibilities of perfecting the auditing of European funds for agriculture, by improving the activities of payment agencies and of beneficiaries who are responsible of implementing the projects financed from European funds.

Own contributions presented within our research, along the five chapters, consist in own points of view and analyses made starting from the information presented within the specialty literature concerning the approached theme.

Limits and Future Research Directions

In making our study, we have identified a series of limits whose purpose is to restrain the research are initially established, but which we hope will be eliminated or reduced to a satisfying level, favourable to future researches. The identified limits consisted in:

- ✓ privacy of certain information requested to the institutions specialized in managing the European funds for agriculture and to the beneficiaries of these types of funds;
- ✓ the respondents' degree of sincerity to the questions from the questionnaire;

- ✓ response ratio to the questionnaire (70%) of the beneficiaries of European funds;
- ✓ the relatively short period (2007-2012) to which we report in making the empiric study, given the fact that starting with 2013 the National Institute of Statistics does not present anymore information related to the indicators for agriculture.

Given the fact that the domain of the European funds is a vast one and **future research directions** referring to this domain are multiple, we can suggest:

- ✓ monitoring the evolution of absorption of the European funds;
- ✓ analysis of implementing the European funds by fulfilling the monitoring factors;
- ✓ making an analysis concerning defrauding of the European funds in the Member States of the EU;
- ✓ identifying the causes which determined the impossibility of an appropriate implementation by the beneficiaries of projects financed from European funds;
- ✓ validation of some analyses concerning the influence of European funds for agriculture on the development of the Romanian agricultural holdings (incomes' evolution, realised investments, evolution of the animals, respecting the conditions established at European level concerning the safety of environment);
- ✓ continuing the studies concerning the possibility of improving the auditing of the European funds.

Because through our study we did not succeed in making an exhaustive presentation of all the situations with which the domain of the European funds confronts, we have enumerated some new directions of research through which some solutions are to be found and to be added a plus of value to this domain.

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