

PARTICULARS OF NON CURRENT ASSETS IN ACCOUNTING ORDERED STRUCTURES OF A CREDIT FROM SECONDARY MINISTRY OF DEFENCE (GENERAL STAFF)

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Ministry of National Defense has possessions and manages private property from public or private property of the State in its assets, and may manage the lease, to rent or to exploit them, according to their legal system, according to the legislation in force. Ministry of National Defense may also provide, with the approval and under conditions established by the Government, Romanian or foreign legal persons, limited-term assets under its management, in pursuit of projects that are beneficial to the military.

Keywords: possessions of assets; credit; current assets.

Possessions of assets belonging to the Ministry of Defence are given in the use and administration of military units which were in use, and their management and accounting are organized in military units whose commanders have secondary or tertiary status of authorizing officer.

Buildings are in public or private and state administration of military units can be transmitted for use free, limited term, non-governmental organizations recognized by Government decision that the public interest and active defense, the decision Government or order of the minister of national defence.

With the accession of Romania in the military alliance of North Atlantic Treaty Organization (NATO), our country participates in enhancing security and stability in the world to combat terrorism and strengthen cooperation and good neighborly, but also assumed a number of obligations including the technical and troop participation in collective defense operations, peacekeeping or humanitarian assistance. Framing missions in one of the categories above shall be made by the Minister of National Defence at the proposal of the General Staff.

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Currently, under the Supreme Council of National Defense Romania participates with troops, with NATO forces in several theaters of operations for peacekeeping operations as actions in the Balkans for peace support operations such as theaters of operations in Afghanistan or Libya. Romania participates in all these areas with troops and logistics for its disposal, including combat equipment and structure in the Ministry of Defense provided the legislation is the General Staff.

At the start of each mission in an area of operations, military units (type battalion, platoon, etc.) designated by the Ministry to participate in military actions in theaters of operations have been deployed in areas with troops and logistics operations required such as air movement in Iraq, Afghanistan or Lithuania, Libya or water where terrestrial communications routes in the Balkans.

Deployment in areas of logistics operations is composed of all material goods (assets, inventory, materials) necessary to conduct combat actions in good condition by the participating military personnel. This is supplemented as needed with material goods required and ensure the application materials required in the country, with material goods purchased locally in the theater of operations or material assets provided by the Armed Forces of NATO member states participating in operations. It should be noted that the material goods of assets necessary troops in theaters of operations are purchased only from the country, according to established procurement procedures. Commanders of military bases and personnel engaged in material goods for setting up structures that perform these tasks, as officer, are required to organize and lead accounting material goods and financial funds available so that economic movements caused by preparation and execution of missions will be fully reflected in the accounts in accordance with the law.

However, financing foreign missions run by competent structures on the approved budget, materials and capital expenditures approved mission are carried out under the law by organizations qualified procurement. For participation in missions, the most important is that the budget amounts approved by the costs of preparing the mission in the country towards the purchase of military equipment and equipment necessary to carry out operations outside the area, providing operational status of existing equipment and related maintenance function execution climate, soil status and conclusion of insurance contracts of technology and personnel.

If the areas of layout units participating in the coalition receive from other material goods as contingency gratuity or as sponsorships, donations or other sources, they are evaluated and recorded in the accounting unit, according to local regulations. Documentary evidence of financial and

accounting, industry-specific or specialized department, approved in the country by authorizing officers in whose accounting is recorded that the movement of goods and material values and cash accounts are organized and managed according regulations applicable in the country and specific rules approved by the minister of national defense.

Engineering equipment detachment fighting in participating in a foreign mission that are destroyed, are degraded or lost during the conduct of specific missions, deduct from the accounts, based on procedures and country specific legislation on decommissioning of assets or research report on administrative processes as appropriate.

Approval of decommissioning, decommissioning and disposal of material assets used during the foreign missions, is given by the detachment commander / quota / group / cell, etc., with the consent / prior approval of the General Staff and the Directorate General Defence and Intelligence Integrated Defense Planning Directorate, based on the specific documents and forms for scrapping, decommissioning and disposal of material assets.

To avoid some charges, scrapping operation, conducted with the approval of the minutes of a decommissioning or decommissioning, runs the theater or in the arrangement of structures involved in missions, without requiring that the goods in question be transported in the country, and materials resulting from scrapping, which can not be used in the maintenance in operational theaters will be destroyed and will be deducted from accounting-based protocol for disposal.

If, after completing a mission in the country bringing material goods cost more than their price, they can be donated, according to law, state on whose territory. Operations on the donation and deduction from the accounts of the goods are approved by government decision.

Due to activities of the military theaters of operations, force structures typically involved rotating on six months basis; they were brought into the country to restore physical and mental capabilities, but without the material goods that had left, except arms provided, the main reason being very high operating costs for each type battalion military structure to transport when missions start all necessary military equipment (weapons, combat equipment, bedding, cooks auto cranes, trucks, cars, etc.), and after six months at the end of the mission, to return home. The solution adopted in the General Staff was that every rotation of troops complete his term structure to teach the basic structures that take control protocol, all material in the area of operations. This is a temporary solution, which was found for this period in which expenses should be reduced to a minimum, there are no funds for equipment standards for all structures that have been stated as operational and can exist

in any structure that each participant to move with its own technique. However in this case there are more problems for the structure of military assets deployed in theaters of operations materials for conducting training personnel with combat equipment, premature wear due to its heavy use of it but also in terms of recording and accounting financial management of material goods.

To supply goods and services necessary to carry out employment services necessary for the operation, it enables the commander / head detachment participant outreach to conclude certain contracts and make payments in foreign currency, according to the laws of the country and the local usage, these operations are performed only with prior consent of the General Staff and the General Directorate of Defence Intelligence, according to the subordination structures in the theater of operations.

The funds needed to participate in the theaters of operations are ensured by the Defense Ministry budget, the budgets are shared to subordinated categories of forces by the General Staff. Staff costs for personnel staff, the staff of individual missions and forces participating in missions outside the Romanian state, as well as goods and services are provided by individual budgets Categories of forces or commands validated, authorized and paid by the Staff of the Army, the approved budget.

Given the legal provisions under which material goods are managed by administrators or staff units that are in use, I think that material goods are not justified by the nature of fixed assets to be taught based on the protocol, since they must be managed by the military unit that owns them. So the legal solution to this could be the creation of a squadron / battalion military structure type that is equipped with all necessary equipment for participation in specific operations in the areas of operations abroad, for an indefinite period of time and provided with staff from military intelligence units, certified and trained for a fixed period, these structures transporting only personal effects in the theater.

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