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METHODOLOGY FOR IDENTIFICATION OF TRAINING COURSES EXPENDITURE BY STRUCTURAL DEPARTMENTS

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Abstract:

The cost of the structural units from the department level to their unification at the faculty level is analyzed. Classification signs for the cost breakdown by groups of direct and indirect ones are justified, including their respective components: labor and non-labor relationships, campus, heat and power maintenance, material maintenance (materials and services) and missions ; related costs and those allocated in proportion to their staff. Conceptual contents of rows of table Exell and its columns corresponding to the structural units are defined. Instances of introducing initial information and formulas to determine the values of each cell in the table are presented.

Keywords: Education costs, Classification of the costs

JEL Codes: L10, L11

Introduction:

Drawing up a budget forecast in education structures is essential for the quality of the teaching work in their units, as this is how the resources involved in the learning process are planned. In this respect, the issue of implementing an economic approach in reflecting higher education processes is relevant. The budgetary form of programming reflects the link between expenditure and expenditure items, which is a prerequisite for their joint consideration to the extent that it is allowed by the debalancing function of possible deficits, surpluses and / or transitional reserves. The Law on Higher Education sets the minimum rate of the amount of incoming expenditure items in relation to the amount of subsidy income and semester fees. At the same time, it is determined by specific methodological guidelines the eligibility with the most rough approximation of the possible distribution of these revenues between the main university units. The same guidelines also provide an opportunity to refine the initial rough distribution in order to achieve reporting and specific peculiarities of the educational process. One of the most peculiarities of the educational process is its realization in a system of conservatism, which excludes the possibility of rapid and substantial improvement of the training efficiency at a significant increase in costs, as well as its inevitable worsening in the continuous limitation of the internal expenditure elements below that established over time theirs. This specificity of the education process is particularly relevant when the dominant expenditure is the element of reward for highly qualified work, and this is the typical situation for a substantial part of the university structures.

Exposure:

The recruitment of a dominant highly qualified teaching work justifies the characterization of part of the cost elements as such, through teaching activities. In addition, there are other elements that take into account the costs of teaching at the level of departments, faculties and universities that can reasonably be identified as direct or other costs. The existence of the classification attribute related to the activity of the teachers implies the presence and the classification attribute for which the teaching activity is not dominant. These are total free access costs for students, lecturers and

employees, where they can be defined as costs of maintaining the campus. The structure of these costs is represented by the scheme shown in Figure 1.

EXPENDITURE OF ONE PERSON TO SUPPORT CAMPUS

- Water, hygiene materials and fuels - 100% of the costs of the report;
 - Heat energy -% of the report, proportionate to the total area of rooms, rooms and corridors with free access to the area of the key rooms;
 - Electricity, fuels and SML - experimentally established power value for campus lighting and other non-operating consumption + value of §10-16 of the NFC in water and SML;
 - Outside Services - 100% of Campus Guard, Labor Protection, Disinfection and Occupational Medicine Costs, etc. for general maintenance of the infrastructure - prevention and sustainability of the respective systems;
 - Taxes, Fees and Duties - 100% of the expenses in the accounts;
 - Acquisition of plant inventory for campus maintenance - 100% of the cost of the report;
 - Expenditure on the budget of the Student Council - 100% of the expenses on the report.
- The sum of the elements listed is divided by the total number of students, lecturers and employees

Figure 1

The structure of direct and indirect costs related to the activity of the teachers is represented by the scheme shown in Fig2. A starting computational operation to start allocating cost elements is to determine the cost of maintaining the campus and addressing it to those who have free access to their realization. In the above cases, 100% reporting is used directly for the budget execution report during the previous calendar year. For heat costs, it is appropriate to accept the area ratio, for example - 50%. For electricity costs, the most reliable is the periodic (eg 5 years) experimental determination of the corresponding expenditure in a 3-5 day period of non-working regime - for the RU from 2014, an expense of 750 thousand kWh was established. The following computational operations are based on a reduction in the values of the values in the report of the relevant paragraphs for the cost elements.

After determining the cost of maintaining a campus for one person, it is possible to determine one of the unit cost components by multiplying the obtained value with the data in the first row of the Excel table - the number of staff in the departments or faculties respectively. For the purposes of subsequent calculations, the second line should reflect the relative share of only the number of lecturers in the relevant unit. The third line is appropriate to present the relative share of units in student education in hours (the projected initial approximation according to the methodological guidelines), which expresses the most direct proportion of the cost of material maintenance and indirectly the other costs. The fourth row contains the information about the relative share of the areas at the disposal of the key units, which specifies the specifics of their electric and heat consumption.

The fifth line should reflect the most significant cost - wages and social security contributions. The values of this order may be obtained with sufficient accuracy by multiplying the accrued January wages in the 12 months of the year. In order to refine these values in the following rows, it is necessary to reflect the participation of representatives of the units in bodies performing management functions, and in the additional column to indicate the relevant supplement to fulfill this function. In addition to the specific management functions, an additional line of this group should include a line with salary values for staff at a faculty level that is not part of the departments.

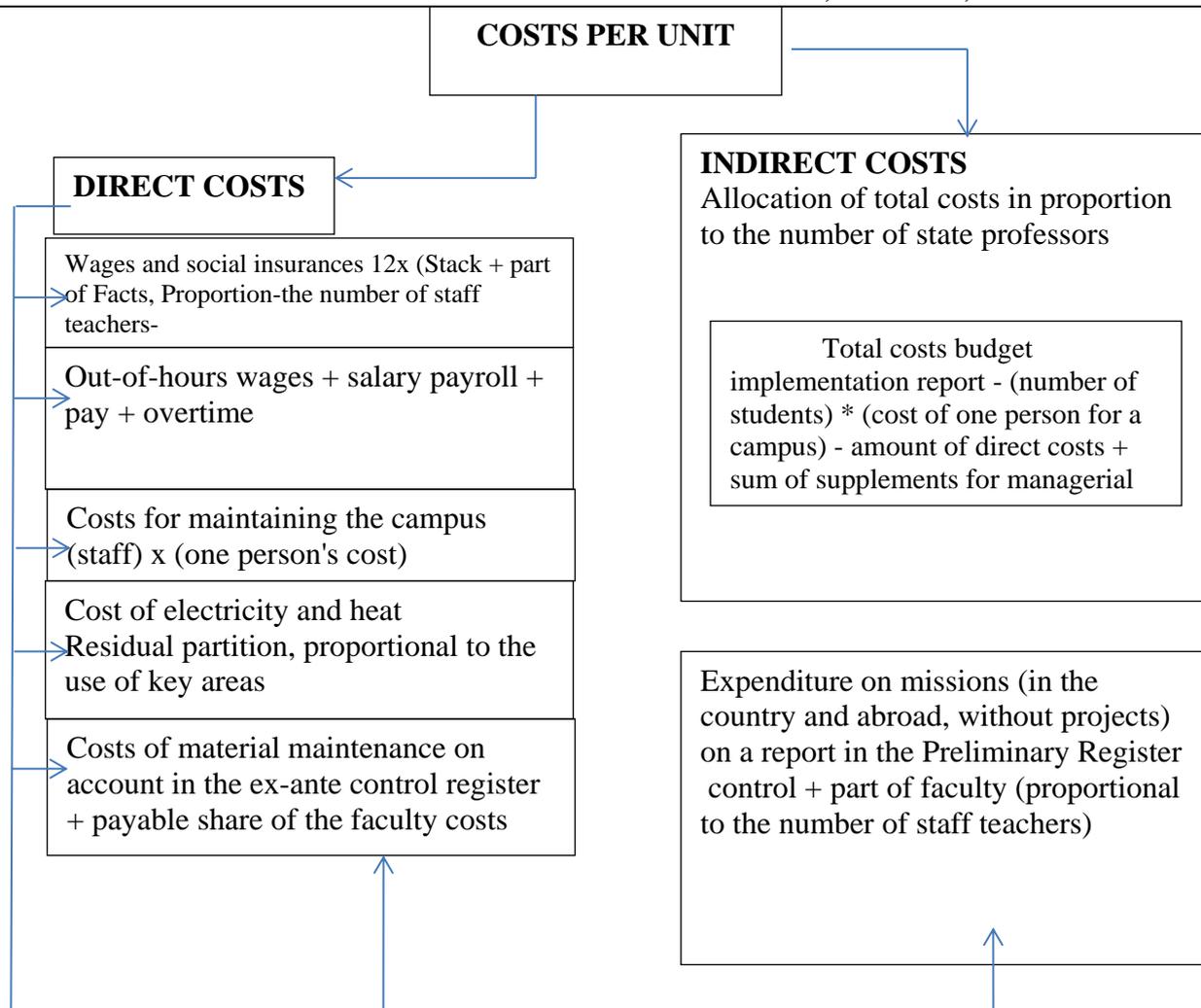


Figure 2

The fifth line adjustment includes deducting management sums from university level and adding the executive management sums to the faculty level and the additional staff remuneration at the same level in proportion to the department's faculty share in the faculty.

Following the group of rows related to the fifth, the following rows provide information on extra-curricular remuneration related to academic activity and academic staff development (according to the procedures for previous years), but excluding overtime hours, contributions and freelance fees. Cost data for overtime and hours are included in separate rows, and allowances are allocated with reasonable accuracy in proportion to the amount of the relevant remuneration. The last row for this group sums the cost of the individual components.

Heat costs are determined by allocating the residual (reduced) value in proportion to the share of unit areas (fourth row). Electricity consumption reflects a more complex relationship, which, apart from the impact of the areas, should also take into account the contribution of the specifics of the training represented by the workload of the unit. This connection is permissible to include the area component 50% of the reduced cost of electricity multiplied by the share of the areas (fourth row) and 50% of the same reduced value multiplied by the share of the units in the training in hours (third row). The last for this group of lines is the sum of the heat and electricity costs.

The next line represents the cost of maintaining the campus, the corresponding values being obtained by multiplying the first line items (staff) and the calculated value per person by the staff. The correction of this line is related to the addition of staff sums at the faculty level, allocated in proportion to the teaching staff of the department in the faculty concerned.

The following line represents the sum of the costs of material maintenance, which are transferred to the ex-ante control register to the respective unit. Similarly, the values of the items in the order of mission expenses are determined. In both cases, the costs directly attributed to the units are supplemented by the component allocating this type of cost to the faculty, in proportion to the respective departmental grade (determined by the second line data and the total number of teaching staff) of the faculty faculty.

After identifying the direct costs of the units (departments or faculties), their amount is deducted, which is deducted from the total costs of the university for learning activity. The difference obtained is the total cost of the total costs, which, through a proportional distribution of the number of teachers in the units, determines the value of the total costs attributable to the unit.

Conclusion:

The reasoned classification of cost elements reflects the analyzed specificity in the structure of resources used for educational activities. The proposed structure of the relevant spreadsheet is a prerequisite for automated determination of expenditure items in the budget forecast of departments, faculties, and universities.

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