



PEMPAL TCOP Thematic Group on Public Sector Accounting and Reporting

ACCOUNTING FOR PUBLIC ASSETS

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SCOPE OF PUBLIC FINANCIAL MANAGEMENT AND CONTROL LAW



PUBLIC ADMINISTRATIONS WITHIN THE SCOPE OF GENERAL GOVERNMENT

**Public Administrations
Within The Scope of
Central Government**

**Social Security
Institutions**

**Local
Administrations**

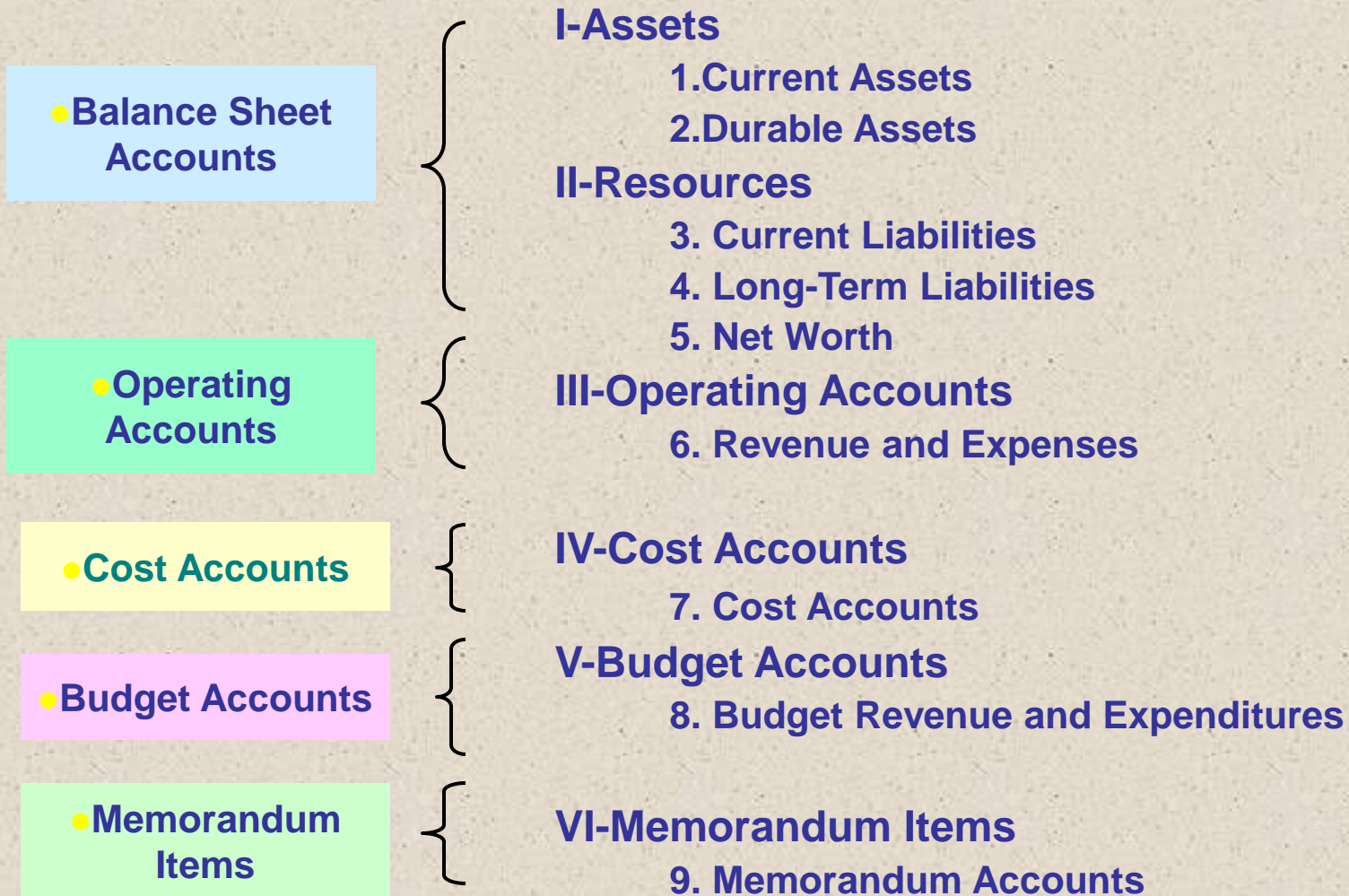
**General Budget Public
Administrations**

**Special Budget Public
Administrations**

**Regulatory and
Supervisory Agencies**



Framework Chart of Accounts





ACCOUNTING ISSUES OF ASSETS



- ❖ Inventory of Immovable Public Assets
- ❖ Inflation Accounting Application
- ❖ Depreciation
- ❖ Barcode Application in Movable Assets
- ❖ Inventory of Allocated Immovable Public Assets
- ❖ Surplus Movable Public Assets
- ❖ Reduce the Use of Paper in Accounting of Assets
- ❖ Common Accounting System in Public Administrations