

Development of Budget Classifications / Charts of Accounts in PEMPAL Member Countries

thematic survey results

Elena Nikulina, World Bank, October 2010

Types of Budget Classifications (BC) in use

	Econ.	Funct.	Organiz/ Admin.	Source of Funds	Prog.	Other
Albania	X	X	X	X	X	Regional, municipality and commune level
Armenia	X	X	X		X	
Azerbaijan	X	X	X			Income
Georgia	X	X	X			Financial assets classification, non financial assets
Kazakhstan	X	X	X	X		
Kosovo	X		X	X	X	Project
Kyrgyz	X	X	X			
Moldova	X	X	X		X	Special Asset Registers donors of investment
Montenegro	X	X	X	X	X	Project
Serbia	X	X	X	X	X	Subprogram
Tajikistan	X	X	X	X		
Ukraine	X	X	X	X	X	Income; temp. classif. of expenditures and credit

History of Introduction of Budget Classifications

	<i>Alb</i>	<i>Arm</i>	<i>Aze</i>	<i>Geo</i>	<i>Kaz</i>	<i>Kos</i>	<i>Kyr</i>	<i>Mol</i>	<i>Mon</i>	<i>Ser</i>	<i>Taj</i>	<i>Ukr</i>
1996				E F S				E F O S				
1997				O	E F O S							
1998												
1999												
2000						E O S P						
2001	E											E F O S P
2002	F O S P								E F O S E F O S			
2003								P				
2004		P							P			
2005			E F O								E F	
2006										P		
2007							E F O					
2008		E F O										
2009												
2010											O S	

BC Compliance with International Standards

	Econ / GFS 1986	Econ / GFS 2001	Funct / COFOG
Albania		X	X
Armenia		X	
Azerbaijan		X	no resp.
Georgia		X	X
Kazakhstan		X	X
Kosovo		X	X
Kyrgyzstan		X	X
Moldova	X		
Montenegro		X	X
Serbia		X	X
Tajikistan	X		X
Ukraine	X		X

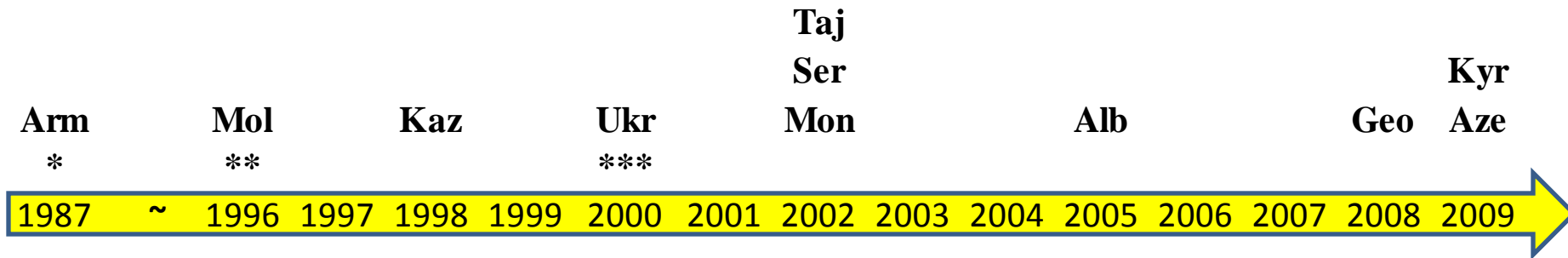
Plans to Modify Budget Classifications

	Economic	Functional	Org/ Admin	Source of Funds	Program	Other
Albania			change, planned year not known		intro, planned year not known	
Armenia	No plans					
Azerbaijan	change 2010	change 2010	change 2010, 2011			income, change in 2010
Georgia					intro 2010, 2012	
Kazakhstan	No plans					
Kosovo	No plans					
Kyrgyzstan			change in 2011		intro planned year not known.	
Moldova	intro 2012	intro 2012	intro 2012	intro 2012	intro 2012	
Montenegro	No plans					
Serbia					into 2013	
Tajikistan	change 2012	change 2012			intro 2011	intro, territorial segment 2012
Ukraine	change 2012		intro 2011		intro 2014	

Method of Accounting Used in Public Sector

	Budget institutions / central level	Budget institutions / local level	Treasury
Albania	modified accrual	modified accrual	cash
Armenia	modified cash	modified cash	modified cash
Azerbaijan	accrual	accrual	modified cash
Georgia	cash	accrual	cash
Kazakhstan	cash	cash	cash
Kosovo	cash	cash	cash
Kyrgyz	modified cash	modified cash	cash
Moldova	modified accrual	modified accrual	cash
Montenegro	cash	cash	cash
Serbia	cash	cash	cash
Tajikistan	modified accrual	modified accrual	cash
Ukraine	accrual	accrual	cash

History of Introduction of Charts of Accounts in Use



* *The current COA is approved by the USSR Ministry of Finance order N 61 of March 10, 1987.*

** *Central level-1996; Local I level – 1996; Local II level -1998; Treasury – 1998; BGSS – 2001; FOMS - 2004*

*** *2000 – budget entities, 2001 - budgets*

Note: No response for Kosovo.

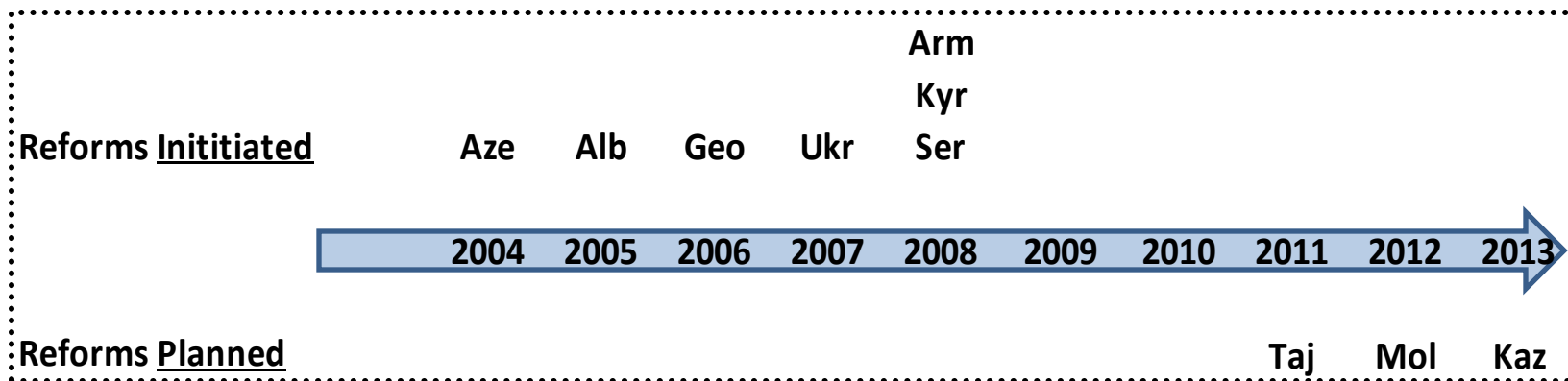
Integration of COA with BC Economic Segment

	Integrated	Method of integration
Albania	X	BC and COA are not fully integrated, but bridging tables are used to link them
Armenia		
Azerbaijan	X	Other method of integration / not fully integrated
Georgia		
Kazakhstan		
Kosovo	no response	
Kyrgyz	X	Fully integrated - COA is an extension of BC
Moldova		
Montenegro	X	Fully integrated - COA is an extension of BC
Serbia	X	Fully integrated - COA is an extension of BC
Tajikistan		
Ukraine		

Plans to Modify COA

	plans to modify CAO in the next 5 years	uniformity for all levels of budget expected	integration with the economic segment	expected method of integration
Albania	Yes	Yes	Yes	BC and COA will be not fully integrated but bridging tables will be used to link them
Armenia	Yes	Yes	Yes	Other method of integration – There are plans to uniform as possible income and expenditure
Azerbaijan	No			Other method of integration - The new chart of accounts is not planned, but the full integration of the current COA with the BC will be provided
Georgia	Yes	Yes	Yes	Fully integrated - COA will be an extension of BC
Kazakhstan	Yes	Yes	No	
Kosovo	Yes	Yes	no resp.	
Kyrgyzstan	Yes	Yes	no resp.	
Moldova	Yes	No. The new chart of accounts is not integrated with BGSS and FOMS	Yes	Fully integrated - COA will be an extension of BC
Montenegro	No			
Serbia	Yes	Yes	Yes	Fully integrated - COA will be an extension of BC
Tajikistan	Yes	Yes	Yes	Fully integrated - COA will be an extension of BC
Ukraine	Yes	Yes	Yes	Fully integrated - COA will be an extension of BC

Ongoing or Planned Public Sector Accounting Reforms



Note: no response for Kosovo; no past or planned reform for Montenegro.

Public Sector Accounting Standards

	Existence of Public sector accounting standards in a country	Compliance with International Public Sector Accounting Standards (IPSAS)	Plans to introduce public sector accounting standards
<i>Albania</i>	Yes	Yes	
<i>Armenia</i>	No		Yes
<i>Azerbaijan</i>	Yes	Yes	
<i>Georgia</i>	No		Yes
<i>Kazakhstan</i>	Yes	Yes	
<i>Kosovo</i>	no resp.		
<i>Kyrgyzstan</i>	No		Yes
<i>Moldova</i>	No		Yes
<i>Montenegro</i>	Yes	Yes	
<i>Serbia</i>	Yes	Yes	
<i>Tajikistan</i>	Yes	No	Yes
<i>Ukraine</i>	No		Yes