

PEMPAL Treasury COP survey on accounting and financial reporting

The survey was organized on the initiative of the Treasury Community of Practices and was designed to collect compatible information from all countries represented in TCOP on the main characteristics of public sector accounting and reporting system and on the reform progress in each country.

The survey started collecting responses on the 7th of October. The deadline was the 22^d of October, 2012.

The survey was designed in 3 languages: English, Russian, and Bosnian.

Links to online versions of the survey -

Bosnian - <http://www.surveymonkey.com/s/XSZT5S3>

Russian - <http://www.surveymonkey.com/s/RMPKD5Y>

English - <http://www.surveymonkey.com/s/7FPZB5X>

Invitation to take part in the survey was sent to all countries – TCoP members. Representatives of 18 countries filled in the questionnaire in electronic format. Albania, Azerbaijan, Belarus, Bosnia & Herzegovina, Bulgaria, Croatia, Georgia, Kazakhstan, Kyrgyz Republic, Macedonia, Moldova, Russia, Serbia, Tajikistan, Turkey, Ukraine, and Uzbekistan.

Here we analyze all 18 responses – one from each country.

Survey consists of 39 questions.

INFORMATION

Country	Full name	Title of the respondent
Albania	Mimoza Pilkati	Treasury Operations'Director
Azerbaijan	Vugar Abdullaev	Deputy Director of State Treasury Agency
Belarus	Andrey Narchuk	Head of IT Department
Bosna i Hercegovina	Nena Crnić	Head of Department of Treasury
BULGARIA	SVETLA KOSTOVA;TSVETANKA CHIPEVA	DIRECTOR OF TREASURY DIRECTORATE;HEAD OF DIVISION
Croatia	Mladenka Karačić	Head of state accounting department
Georgia	David Tckvevava	Deputy Head of Treasury Service of Georgia
Kazakhstan	Zaifun Ernazapova	Vice-director of Department of accounting, audit and financial reporting methodology of MoF
Kyrgyz Republic	Umutjan Mominovich Amanbaev	Head of Report Consolidation Department of the Central Treasury of MoF
Macedonia	Bari Iseni	Head of budget accounting unit
Moldova	Anjela Voronin	Vice-Director of the State Treasury of MoF
Montenegro	Boris Buskovic	Assistant Minister of Treasury
RF	Anton Dubovik	Deputy Head of Budget Accounting and Reporting Division
Serbia	Valentina Ivaniš	Assistant director on finance, reporting and control
Tajikistan	Rustam Boboev	Coordinator ПМΥΓΦ
Turkey	Atila Tuncer	Division Chief
Ukraine	Natalia Sushko	Head of Division of methodology of budgeting, accounting and reporting of State Treasury Service
Uzbekistan	NUMON RUSTAMOVICH DJURAYEV	LEAD ECONOMIST

PART A. GENERAL INFORMATION ABOUT THE ACCOUNTING AND REPORTING SYSTEM IN THE PUBLIC SECTOR

2. Which agencies and institutions are part of the public sector in your country?

Country	central government (budget) institutions	agencies managing public extra-budgetary funds	statutory bodies	local authorities	municipal (budget) institutions	public financial and non-financial enterprises	other
Albania	x	X	X	X	X		
Azerbaijan	x	X			X	X	
Belarus	x	X		X	X	X	
Bosna i Hercegovina	x		X	X	X	X	Agencies established by the executive power bodies in accordance to the law, and who are budget funded.
BULGARIA	x	X	X	X	X	X	General Government sector in BG is the "General Government" sector of ESA 95 according to Annex A of Council Regulation (EC) No 2223/96
Croatia	X	X	X	X	X		
Georgia	X		X	X	X	x	
Kazakhstan	X				X		All state bodies functioning on the base of republic and local budgets
Kyrgyz Republic	X	X		X	X	x	
Macedonia	X	X	X	X	X	x	
Moldova	X	X	X	X	X		
Montenegro	X	X	X	X	X	x	
RF	X	X	X	X	X		
Serbia	X		X	X	X		
Tajikistan	X	X	X	X	X	x	
Turkey	X	X	X	X	X		
Ukraine	X	X	X	X	X		
Uzbekistan	X	X			x		

3. Does your country have a set of official criteria to classify institutions as belonging to the public sector?

All 18 countries (100%) replied. 10 (55%) countries have a set of official criteria to classify institutions as belonging to the public sector.

Country	Yes	No
Albania	x	
Azerbaijan		x
Belarus		x
Bosna i Hercegovina	x	
BULGARIA	x	
Croatia	x	
Georgia	x	
Kazakhstan	x	
Kyrgyz Republic		x
Macedonia	x	
Moldova		x
Montenegro		x
RF		x
Serbia		x
Tajikistan	x	
Turkey	x	
Ukraine	x	
Uzbekistan		x

4. International practice is based on the principle that accounting policies and standards specific for the public sector cover all public sector institutions, except public financial and non-financial enterprises (which are assumed to be covered by accounting standards applied to the private sector). Is this the case in your country?

100 % responses were given. 15 countries (83.3%) replayed “Yes”.

Country	Yes	No. Please explain the deviation from this principle.
Albania		There is not an accounting policy for general government sector. It's in the process of developing
Azerbaijan	X	
Belarus	X	
Bosna i Hercegovina	X	
BULGARIA	X	
Croatia	X	
Georgia	X	F
Kazakhstan		According to RK Law “On Accounting and Financial Reporting” Public Interest Entities use IPSAS; according to RK Budget Code from January 1, 2013 all state institutions has to maintain accounting and financial reporting in accordance with IPSAS and accrual method
Kyrgyz Republic		Existing chart of accounts and methodology of its usage cover all state budget-funded institutions. Since 2013 года Unified chart of accounts of public sector will be implemented.
Macedonia	X	
Moldova	X	
Montenegro	X	
RF	X	
Serbia	X	
Tajikistan	X	
Turkey	X	
Ukraine	X	
Uzbekistan	X	

5. Which edition of the general financial statistics manual (GFS) is used in your country to produce fiscal reports for the IMF?

100 % responses were given.

GFS 2001 is used in 15 countries (83/3%).

GFS 1986 is used in 2 countries (11.1%)

Country	GFS 2001	GFS 1986	GFS is not used (explain, which reporting standard is used)
Albania			It's mix by GFSM 2001 year and GFSM 1986 year
Azerbaijan	X		
Belarus	X		
Bosna i Hercegovina	X		
BULGARIA	X		
Croatia	X		
Georgia	X		
Kazakhstan	X		
Kyrgyz Republic	X		
Macedonia		x	
Moldova	X		
Montenegro	X		
RF	X		
Serbia	X		
Tajikistan	X		
Turkey	X		
Ukraine		x	
Uzbekistan	X		

6. Specify which accounting method is used in your country by each of the following:

100 % responses were given.

	<i>Cash accounting</i>	<i>Accrual accounting</i>	<i>Modified cash or accrual accounting</i>	<i>Not applicable</i>
Treasury (the Ministry of Finance) in executing the public budget	11 (61.1%) Belarus, Croatia, Georgia, Kazakhstan, Kyrgyz Republic, Macedonia, Moldova, RF, Serbia, Tajikistan, Uzbekistan		7 (38.8%) Albania, Azerbaijan, B&H, Bulgaria, Montenegro, Turkey Ukraine	
the bodies in charge of local budgets	10 (55.5%) Belarus, Georgia, Kazakhstan, Kyrgyz Republic, Macedonia, Montenegro, RF, Serbia, Tajikistan, Uzbekistan	1 (5.5%) Azerbaijan	7 (38.8%) Albania, Bosna i Hercegovina Bulgaria, Croatia, Moldova, Turkey, Ukraine	

budget institutions	3 (16.7%) Kazakhstan, Macedonia, Serbia,	3 (16.7%) Azerbaijan, Georgia, RF	12 (66.6%) Albania, Belarus Bosna i Hercegovina, Bulgaria, Croatia, Kyrgyz Republic, Moldova, Montenegro, Tajikistan, Turkey, Ukraine, Uzbekistan	
agencies that are in charge of executing social security budgets	6 (33.3%) Georgia, Macedonia, Montenegro RF Serbia Tajikistan	4 (22.2%) Albania, Azerbaijan, Kazakhstan, Moldova	5 (27.8%) Bosna i Hercegovina Bulgaria Croatia, Kyrgyz Republic, Ukraine	1 (5.5%) Turkey
agencies which are in charge of executing medical insurance budgets;	3 (16.7%) Macedonia, RF Serbia	5 (27.8%) Albania, Azerbaijan, Kazakhstan, Moldova, Montenegro	4 (22.2%) Bosna i Hercegovina Bulgaria Croatia, Kyrgyz Republic	3 (16.7%) Georgia, Tajikistan, Turkey
other public sector institutions	1 (5.5%) Uzbekistan (State non-budgetary and specialized funds)	5 (27.8%) Albania (Other public sector institutions are considered those which are outside general government sector), Azerbaijan, Serbia, Georgia, (non-profit enterprises) Kazakhstan (Public Interest Entities – financial organizations (with the exception of legal bodies with the only activity - organization of currency exchange), joint- stock companies (with the exception of non-profit ones), miner developer organizations (with the exception of those organizations which develops common commercial minerals) and government-sponsored enterprises, and state enterprises founded on the right of economic competence)	4 (22.2%) Montenegro, Kyrgyz Republic, Bosna i Hercegovina, Croatia,	1 (5.5%) Turkey

7. For the institutions that use modified cash or accrual please indicate what additional information is reported beyond cash flows (eg commitments, accounts receivable for tax revenues, etc.)

14 responses were given (77.8%)

Country	
Albania	expenses authorized by treasury
Azerbaijan	Commitments, account payables
Belarus	Commitments on payments into the budget, commitments after made work (services), calculation of remuneration etc.
Bosna i Hercegovina	Proceeds for financial and nonfinancial assets, costs for financial and nonfinancial assets, proceeds from borrowing and costs for repayment of debts.
BULGARIA	In fact the budget entities (GG) apply Accrual Accounting. The only exceptions in the consistency of applying accrual base are: in budget entities depreciation is not accrued at the moment and taxes and social contributions are reported on a cash basis (for the notification purposes the time-adjustment approach is applied). All other transactions and changes in revenue, expenditures, assets and liabilities of the budget entities are reported on an accrual base and for the purposes of the budget execution are presented on cash base in the Cash reports of cash execution of the budget also.
Croatia	In Croatia is used modified accrual principle, according to which the expenditures are recognized on the accrual, and revenues when collected and available. Expenditures for procurement of nonfinancial assets are recognized at the time of purchase in full. One of the financial statements is the balance sheet in which assets are included, in addition to receivables and liabilities.
Georgia	commitments, assets, actual revenue and expenses, net asset value, profit/loss, changes of assets /commitments due to economic phenomena
Kazakhstan	
Kyrgyz Republic	Financial and non-financial assets, commitments
Macedonia	
Moldova	commitments, assets
Montenegro	Commitments
RF	
Serbia	
Tajikistan	Budget reporting, accounts payable and receivable, report on qualitative and quantitative composition of accountant workers, report on plan performance per personnel on bodies of state administration, report on shortage and misappropriation of assets and material assets, report on asset and material asset transactions.
Turkey	Budget revenue and spending are cash based while all other transactions are accrual based
Ukraine	National debt and commitment accounting is performed on the base of accrual method
Uzbekistan	"Actual expenses" and financial results are indicated

8. How is information about budget revenue recorded in the Treasury accounting system in your country?

9. How is information about budget expenditure recorded in the Treasury accounting system in your country?

Country	information about budget revenue		information about budget expenditure			
	as revenue is accrued	as the cash is collected	As commitments are entered into	As goods and services are received	As an accounts payable is accrued	As payments are made (Cheque or bank transfer)
Albania		x			x	
Azerbaijan		x	x	x	x	X
Belarus		x				X
Bosna i Hercegovina		x			x	
BULGARIA	x		x	x	x	X
Croatia		x		x	x	
Georgia		x				X
Kazakhstan		x				X
Kyrgyz Republic		x				X
Macedonia		x				X
Moldova		x				X
Montenegro		x				X
RF		x				X
Serbia		x				X
Tajikistan		x				X
Turkey		x				X
Ukraine		x				X
Uzbekistan		x	x		x	X
	1 (5.5%)	17 (94.4%)	3 (16,7%)	3 (16.7%)	6 (33.3%)	15 (83.3%)

10. If budget institutions do not use accrual accounting, are there plans for them to move to accrual accounting in the future?

14 responses (77.8%) were given.

Country	Reforms to move to accrual accounting have already started	Reforms to move to accrual accounting are planned and a comprehensive implementation schedule exists	Reforms to move to accrual accounting are planned, but no comprehensive implementation schedule exists	No reforms to move to accrual accounting are planned
Albania		X		
Azerbaijan				
Belarus			X	
Bosna i Hercegovina			X	
BULGARIA				
Croatia			X	
Georgia	X			
Kazakhstan	X			
Kyrgyz Republic			X	
Macedonia			X	
Moldova			X	
Montenegro			X	
RF				
Serbia			X	
Tajikistan			X	
Turkey				
Ukraine	X			
Uzbekistan				X
	3 (16.7%)	1 (5.5%)	9 (50%)	1 (5.5%)

11. Which official documents lay out the key accounting and financial reporting principles for the public sector

Country	
Albania	Minister of Finance instructions in cooperation with National Accounting Counsel
Azerbaijan	Statute on accounting
Belarus	RB Law "On Accounting and Reporting"
Bosna i Hercegovina	Rulebook on accounting, accounting policies and accounting estimates for budgetary users, Rulebook on implementation of international accounting standards for public sector, Rulebook on financial reporting for budget revenue users of the Republic, municipalities and cities and funds.
BULGARIA	Accountancy Act; Unified Budget Classification; Unified Chart of Accounts for budget entities; Particular Guidelines of Minister of Finance for applying of National Accounting Standards by budget entities; Guidelines of Minister of Finance on reporting of the budget entities on cash and accrual basis.
Croatia	Budget Law, Rulebook on budgetary accounting and accounting plan, Rulebook on financial reporting in budgetary accounting.
Georgia	Law on Accounting, MoF orders
Kazakhstan	Budgetary code of Kazakh Republic, Resolution of the Government of the Republic of Kazakhstan, national standards developed in accordance with IPSAS and accrual method
Kyrgyz Republic	Regulation on accounting organization and execution in budget institutions, Instructions of the Central Treasury on accounting and reporting
Macedonia	Law on budget accounting and budget users
Moldova	Law on Accounting, MoF instructions
Montenegro	Budget Law, Regulation on uniform classification of accounts, Regulations on Reporting

	RF Budgetary Code; Law on Accounting; RF MoF Order of 12.01.2010 № 157H «On Approval of the Single Chart of Account of accounting of government and local government bodies, governing bodies of State non-budgetary funds, State academies of science, State (municipal)institutions and on the Instruction of its Application”. RF MoF Order of 12.06.2010 № 162H «Concerning Approval of the Chart of Accounts of budget accounting and of the Instruction of its Application »; RF MoF Order of December 16, 2010 № 174H "Concerning Approval of Charts of Accounts of accounting of budgetary units and on the Instruction of its Application "; RF MoF Order of December 23, 2010 № 183H "Concerning Approval of Chart of Accounts of accounting autonomous institutions and on the Instruction of its Application"; RF MoF Order of 12.21.2011 № 180H «Concerning Approval of Directions on the Procedure for Use of RF budget classification»; RF MoF Order of 12.15.2010 № 173H «Concerning Approval of primary accounting document and registers using by government and local government bodies, governing bodies of State non-budgetary funds, State academies of science, state (municipal) institutions and methodology instructions of their application»; RF MoF Order of December 28, 2010 № 191H "Concerning Approval of the Instruction on the Procedure of annual, quarterly, and monthly reporting of budget execution in RF budget system "; RF MoF Order of March 25, 2011 № 33H "Concerning Approval of Instruction on the Procedure for annual and quarterly reporting of state (municipal) budget and autonomous institutions".
RF	
Serbia	Budget System Law
Tajikistan	Laws and normative legal acts.
Turkey	Law No 5018 on Public Financial Management and Control
Ukraine	Law of Ukraine "On Accounting and Financial Reporting in Ukraine "
Uzbekistan	26 officially stated normative legal acts, including Law of Uzbekistan "On accounting", Uzbekistan MoF order "Concerning Approval of the Instruction on Accounting in Budget Entities".

12. Does your country already have or is developing official accounting standards for the public sector? 100% or responses were given

Country	Standards have been fully developed and duly approved	Standards are being developed, partially approved	Standards are being developed, but there are no approved standards	There are plans to develop standards in the future but it has not started yet	No standards are available and there are no plans to develop them	Other (please specify)
Albania	x					
Azerbaijan	x					
Belarus		x				
Bosnia Hercegovina						Standards are in most part developed and implemented, 4 standards are still left (MRSJS 23, MRSJS 28, MRSJS 29 and MRSJS 30), and they will be implemented as of January 1, 2013.
BULGARIA						Particular Guidelines of Minister of Finance for applying of National Accounting Standards by budget entities is in compliance with ESA95 framework. Having in mind the Government's commitments to comply with ESA 95 and GFSM 2001 accounting principles, concepts and requirements, direct application of IPSAS is not deemed to be option, especially before the alignment of the existing differences between IPSAS and the ESA 95 and GFSM 2001 framework. The only practical approach is to incorporate some requirements of the IPSAS, that are consistent with ESA 95 and GFSM 2001 principals and rules. ESA 95's Accounting framework should be leading in developing government accounting standards. In addition, article 3 of Directive 2011/85 explicitly requires government accounting systems of member-states to be capable of generating data in accordance of ESA 95 methodology.
Croatia				x		
Georgia				x		
Kazakhstan	x					
Kyrgyz Republic			x			

Macedonia		x				
Moldova				x		
Montenegro				x		
RF			x			
Serbia		x				
Tajikistan				x		
Turkey		x				
Ukraine	x					
Uzbekistan			x			
	4 (22.2%)	4 (22.2%)	3 (16.7%)	5 (27.8%)	0	2 (11.1%)

13. Are the existing (or prospective) standards linked to international public sector accounting standards (IPSAS)?

16 responses (88.9%) were given

Country	fully match them (international standards are used without changes as national standards)	national standards have been developed (are being developed) on the basis of international standards with some changes	national standards are not linked to international standards
Albania		x	
Azerbaijan		x	
Belarus			X
Bosna i Hercegovina	x		
BULGARIA			
Croatia		x	
Georgia		x	
Kazakhstan	x		
Kyrgyz Republic	x		
Macedonia	x		
Moldova			
Montenegro		x	
RF		x	
Serbia		x	
Tajikistan		x	
Turkey		x	
Ukraine		x	
Uzbekistan		x	
	4 (22.2%)	11 (61.1%)	1 (5.5%)

14. Please, provide the following data to describe the progress with the development of the standards

Country	total number of approved standards	the number of developed standards	total number of planned standards
Albania		14	
Azerbaijan		24	
Belarus		12	15
Bosna i Hercegovina		30	
BULGARIA			
Croatia			
Georgia			31
Kazakhstan	31 Approved national standards Казахстан	31	32

	correspond with 31 standards of IPSAS. Standard 32 " Service Concession Arrangement: grantor" was developed in October, 2011 by IFAC IPSAS Committee and it will be put in force at January 1, 2014		
Kyrgyz Republic			
Macedonia	IPSAS on a cash basis		IPSAS on a accrual basis
Moldova			
Montenegro	/	/	/
RF			
Serbia		1	1
Tajikistan			
Turkey		20	20
Ukraine		19	19
Uzbekistan			13

15. Is the Chart of Accounts currently used in the public sector linked to the economic segment of the budget classification?

16. If the Chart of Accounts used in the public sector is linked to the economic segment of the budget classification, how is this link ensured

Country	Is the Chart of Accounts used in the public sector linked to the economic segment of the budget classification?			
	No	Yes (how is this link ensured)		
		direct link	transition/mapping tables	other type of link
Albania		x		
Azerbaijan			x	
Belarus	x			
Bosna i Hercegovina		x		
BULGARIA			x	
Croatia		x		
Georgia			x	
Kazakhstan				X
Kyrgyz Republic		x		
Macedonia		x		
Moldova			x	
Montenegro		x		
RF		x		
Serbia		x		
Tajikistan				The chart of Account code is an extension of the economic segment code
Turkey		x		
Ukraine	x			
Uzbekistan	x			
		9 (50%)	4 (22.2%)	2 (11.1%)
	3 (16.7%)	15 (83.3%)		

17. Is a single consolidated financial statement for the public sector compiled in your country?

Country	Yes	No
Albania	x	
Azerbaijan	x	
Belarus	x	
Bosna i Hercegovina	x	

BULGARIA	x	
Croatia	x	
Georgia		X
Kazakhstan		X
Kyrgyz Republic		X
Macedonia	x	
Moldova	x	
Montenegro	x	
RF	x	
Serbia	x	
Tajikistan	x	
Turkey	x	
Ukraine		X
Uzbekistan	x	
	14 (77.8%)	4 (22.2%)

Next six questions were answered only by those 14 countries who replied “Yes” to the previous question.

18. **Do financial statements cover all entities that are part of the public sector?** (yes, no, if no, specify the exceptions)

Country	Yes	No (please specify the exceptions)
Albania		statutory bodies self-funded, public financial and non-financial enterprises
Azerbaijan		With the exception of state corporations
Belarus		State budget-funded entities, municipal budget-funded entities, other financial institutions
Bosna i Hercegovina	x	
BULGARIA		public financial and non-financial enterprises, investments recognized using the equity method
Croatia	x	
Macedonia		Financial statements include Core Budget (ministries, agencies, bureau ..) Social Funds and State Road Agency
Moldova	x	
Montenegro	x	
RF	x	
Serbia		State corporations
Tajikistan	x	
Turkey	x	
Uzbekistan	x	
	8	6

19. What is the accounting basis used for the financial statements?

Country	cash	accrual	modified cash or accrual
Albania			X
Azerbaijan	x		
Belarus	x		
Bosna i Hercegovina			X
BULGARIA			X
Croatia			X
Macedonia	x		
Moldova	x		
Montenegro			X
RF		x	
Serbia	x		
Tajikistan	x		
Turkey			X
Uzbekistan			X
	6	1	7

20. Do the financial statements contain:

Country	income and expenditure statement	comparison of expenditure against budget	balance sheet	cash flow statement	other information (specify)
Albania	x		x	x	Changes in the net assets (own equity) statement Description of the accounting policy and notes about the financial statements discrepancies
Azerbaijan	x	x			X
Belarus	x				
Bosna i Hercegovina	x	x		x	Review of assets, liabilities and sources, Functional classification of expenditure and net expense on nonfinancial assets. Structure and number of employees
BULGARIA		x	x	x	Notes to the financial statements (summary of significant accounting policies and other explanatory information).Cash flow statements for budget entities are designed particularly for the purposes of cash execution of the budget. The layout of these reports are fully different from Cash-flow Statement in accordance of IPSAS and one of the main purposes is to measure budget deficit/surplus on cash basis.
Croatia	x		x	x	Report on expenditures by functions and classifications, Report on changes in the value and volume of assets, Notes
Georgia	x	x	x	x	X
Macedonia	x	x		x	X
Moldova	x	x	x	x	Letter of explanation
Montenegro	x	x		x	Reports on implementation of planned activities, report on the revenue structure etc
RF	x	x	x	x	Sovereign wealth fund disbursement; inter-budget transfer disbursement; Special fund disbursement; Placement of budget in deposit accounts etc.
Serbia	x	x		x	X
Tajikistan	x	x	x	x	
Turkey	x		x		
Ukraine	x	x	x	x	Information about debt position of public sector subjects

Uzbekistan	x	x	x	x	Non-financial asset flow statement
	13 (15)	10 (12)	8(10)	11 (13)	11 (13)

21. Are the financial statements subject to audit by the Supreme Audit Institution (SAI)?

22. Are the financial statements (and audit reports if applicable) made available to the public, e.g. by publishing on the web

Country	Are the financial statements subject to audit by the Supreme Audit Institution (SAI)?		Are the financial statements (and audit reports if applicable) made available to the public, e.g. by publishing on the web		
	Yes	No	Yes	No	Comments
Albania	x		x		
Azerbaijan	x		x		
Belarus		x	x		Only selected figures are published
Bosna i Hercegovina	x		x		
BULGARIA	x		x		According to the Annual State Budget Act: § 26. (1) Budget entities shall publish annual financial statement information on the Internet, following the procedure, method and time limits, established by the Minister of finance, consented with the Chairman of the National Audit Office. (2) The information from the annual financial reports in paragraph (1) audited by the National Audit Office shall be published on it's Internet site along with the National Audit Office' audit report and/or audit opinion, referred to in art. 53 of the National Audit Office Act.
Croatia	x			x	Semiannual and annual reports on state budget execution are published on the Internet and in the Official Gazette. Budget Law envisages obligation of semiannual and annual reporting on budget execution for local and regional self-government units.
Macedonia	x		x		
Moldova	x		x		
Montenegro	x		x		
RF	x		x		
Serbia	x		x		
Tajikistan		x	x		On official web-site of RT MoF
Turkey	x		x		
Uzbekistan	x		x		They are published but in paper version
	12	2	13	1	5

23. What is the accounting period for which the most recently available financial statements are available?

Country	Accounting Period
Albania	the calendarik year, cumulative data for the present and previous period (in two columns)
Azerbaijan	2011
Belarus	9 months of. 2012
Bosna i Hercegovina	For 2011.
BULGARIA	2011
Croatia	Last financial report was created covering reporting period 1-6/2012. Currently, a financial report covering reporting period 1-9/2012 is in the making. Semiannual report on state budget execution, recently adopted by the National Parliament representatives, will be soon published.
Macedonia	
Moldova	2011
Montenegro	Quarterly reports
RF	Annual - 2011 monthly - for 09.01.2012
Serbia	2011
Tajikistan	2011.
Turkey	Annual
Uzbekistan	2the second half of 2012

24. Is the Ministry of Finance in charge of formulating accounting and financial reporting policies for the public sector in your country?

All 18 countries (100%) replied “Yes”.

25. If public sector accounting standards exist, are being developed or planned, is the Ministry of Finance in charge of establishing them?

100% of responses were given.

Country	Yes	No (specify which agency is in charge).
Albania		National Accounting Council with approval by Ministry of Finance
Azerbaijan	x	
Belarus	x	
Bosna i Hercegovina	x	
BULGARIA	x	
Croatia	x	
Georgia	x	
Kazakhstan	x	
Kyrgyz Republic	x	
Macedonia	x	
Moldova	x	
Montenegro	x	
RF	x	
Serbia	x	
Tajikistan	x	
Turkey		Public Sector Accounting Standards Board
Ukraine	x	
Uzbekistan	x	
	16 (88.9%)	2

26. **Does your country have a Methodological or Consultative Accounting Board for the Public Sector ?**

Country	Yes	No, but there are plans to establish it	No and no plans to establish it
Albania	x		
Azerbaijan	x		
Belarus	x		
Bosna i Hercegovina	x		
BULGARIA		x	
Croatia		x	
Georgia	x		
Kazakhstan		x	
Kyrgyz Republic		x	
Macedonia			
Moldova		x	
Montenegro		x	
RF			X
Serbia		x	
Tajikistan		x	
Turkey	x		
Ukraine	x		
Uzbekistan	x		
	8 (44.4%)	8 (44.4%)	1 (5.5%)

27. **Which agency in your country is in charge of compiling consolidated financial statements**

Country	the Ministry of Finance	Treasury	other – please specify
Albania		x	
Azerbaijan		x	
Belarus	x		
Bosna i Hercegovina	x		
BULGARIA	x		
Croatia			Treasury Administration, which is part of the Ministry of Finance.
Georgia	x		
Kazakhstan	x		
Kyrgyz Republic		x	
Macedonia	x		
Moldova	x		
Montenegro	x		
RF		x	
Serbia		x	
Tajikistan		x	
Turkey	x		
Ukraine		x	
Uzbekistan	x		
	10	7	1

PART B. AUTOMATION OF ACCOUNTING AND FINANCIAL REPORTING

28. Which IT technologies do public institutions use for accounting purposes?

17 responses (94.4%) were given.

Country	accounting is automated, accounting software is used in all public institutions	paper-based and/or spreadsheet accounting	accounting is in part automated (some public institutions use automated accounting systems, others use paper-based accounting). Please indicate which categories of institutions use automated systems
Albania			central and local government units
Azerbaijan	x		
Belarus			Different categories of budget institutions
Bosna i Hercegovina	x		
BULGARIA	x		
Croatia			All public institutions are using automated accounting systems. The Treasury is using SAP System. Since 2011, we have started integrating state budgetary users' accounting systems (Ministries, Agencies) with Treasury SAP System.
Georgia	x		
Kazakhstan			Accounting of public institutions of republic budget (ministries, agencies, state-controlled institutions) is automated, accounting of public institutions of local budget is automated partially
Kyrgyz Republic			Today budget entities use different software, but when we introduce ИСҮК accounting of all public sector institutions will be automated.
Macedonia			..
Moldova			ministries and some institutions have automated accounting
Montenegro	x		
RF	x		
Serbia	x		
Tajikistan			Part of big budget institutions (ministries etc.)
Turkey	x		
Ukraine			Main spending units, state special-purpose funds
Uzbekistan			MoF developed some software programs as well as single software

29. Is there standard accounting software which is mandatory for all public institutions?

100% responses were given.

Country	No	Yes (please indicate the software)
Albania	x	
Azerbaijan	x	
Belarus	x	
Bosna i Hercegovina	x	
BULGARIA	x	
Croatia	x	
Georgia	x	
Kazakhstan		Accounting software satisfying the requirements of normative-legal acts of RK MOF on accounting are mandatory. We have some software from national developers.
Kyrgyz Republic	x	
Macedonia	x	
Moldova	x	
Montenegro	x	
RF	x	
Serbia	x	
Tajikistan	x	
Turkey		Say 2000i
Ukraine	x	
Uzbekistan		But MoF developed some programs (soft) like "УзАСБО", "Silver light" (via Internet).
	15 (83.3%)	

30. How do public institutions provide their financial reports to higher-ranking financial institutions?

17 responses (94.4%) were given.

Country	electronically through a web portal for public institutions	electronically via e-mail/modem	electronically on hard drives or other physical media	paper-based submission of reports	other ways (including through a combination of the above, please specify)
Albania					electronically via e-mail, paper based submission of reports, electronically on hard drives
Azerbaijan	x				
Belarus				x	
Bosna i Hercegovina					Electronically, via uniform financial information management system, electronically via emails and via paper form reporting.
BULGARIA					The budget entities compile their financial reports on the base of the relevant accounting system data. All budget entities present their reports through their First Level Spending Units (FLSU) through a combination

					of: electronically via e-mail; hard drives; FLSU' accounting software. MoF consolidates financial reports from FLSU electronically through a web portal for public institutions which is developing to cover all budget institutions - second and third level spending units.
Croatia			x		
Georgia				x	
Kazakhstan		x			
Kyrgyz Republic					On paper forms or electronically
Macedonia					
Moldova					Ministries and local governing bodies - electronically via e-mail, others – on paper
Montenegro				x	
RF		x			
Serbia				x	
Tajikistan				x	
Turkey	x				
Ukraine					On paper forms or electronically (on hard drives)
Uzbekistan				x	
	2 (11.1%)	2 (11.1%)	1 (5.5%)	6(33.3%)	6 (33.3%)

31. To what extent does the capacity of existing IT systems in the Ministry of Finance (Treasury) enables automated consolidation of financial reports, starting at the level of public institutions?

17 responses (94.4%) were given.

Country	fully automated process of consolidation through existing IT system	consolidation process automated within the IT system, but not completely, additional data entry is required at some stage	consolidation is carried out separately, not through the IT system
Albania	x		
Azerbaijan		x	
Belarus		x	
Bosna i Hercegovina		x	
BULGARIA		x	
Croatia			X
Georgia			X
Kazakhstan			X
Kyrgyz Republic			
Macedonia			X
Moldova			X
Montenegro		x	
RF		x	
Serbia		x	
Tajikistan			X
Turkey	x		
Ukraine			X
Uzbekistan	x		
	3 (16.7%)	7 (38.9%)	7(38.9%)

32. Is the consolidation process consistent with the principles of GFS 2001 and IPSAS 6, in particular the elimination of inter-entity transactions and balances?

16 responses (88.9%) were given.

Country	Yes	No
Albania	x	
Azerbaijan	x	
Belarus	x	
Bosna i Hercegovina	x	
BULGARIA	x	
Croatia	x	
Georgia		x
Kazakhstan	x	
Kyrgyz Republic	x	
Macedonia	x	
Moldova	x	
Montenegro	x	
RF	x	
Serbia		x
Tajikistan		x
Turkey		
Ukraine		x
Uzbekistan		
	12 (66.6%)	4 (22.2%)

25. How is information about the following transactions recorded in the Treasury accounting system in your country? 100% responses were given.

	Real time transaction procession	Batch processing of transactions	Summary data derived from manual or computer transaction records	Some other methodology (specify)
budget revenue	11 (61.1%) Albania, Azerbaijan, B&H, Georgia, Kazakhstan, Macedonia, Montenegro, Serbia, Turkey, Ukraine, Uzbekistan	4 (22.2%) Belarus, Kyrgyz Republic, Moldova, RF	2 (11.1%) Croatia, Tajikistan	1 (5.5%) Bulgaria (each budget institution records all transactions in their accounting systems transactions by transactions following the principal of on-going accrual accounting. Payments of the CG and SSF are within the system for electronic budget payments and information of the transactions are recorded in real time procession.)
budget financing	10 (55.6%) Albania, Azerbaijan, Georgia, Kazakhstan, Macedonia, Montenegro, Serbia, Turkey, Ukraine, Uzbekistan	5 (27.8%) Belarus, Croatia, Kyrgyz Republic, Moldova,	2 (11.1%) B&H,	1 (5.5%) Bulgaria
budget expenditure	12 (66.6%) Azerbaijan, B&H, Croatia,	3 (16.7%) Belarus, Moldova,	2 (11.1%) Albania, Tajikistan (For today there is no	1 (5.5%) Bulgaria

	Georgia, Kazakhstan, Kyrgyz Republic, Macedonia, Montenegro, Serbia, Turkey, Ukraine, Uzbekistan	RF	accounting in Treasury. It is matter of question of the started reform in public sector accounting)	
cash flows	12 (66.6%) Albania, Azerbaijan, Croatia, Georgia, Kazakhstan, Moldova, Macedonia, Montenegro, Serbia, Turkey, Ukraine, Uzbekistan	3 (16.7%) Belarus, Kyrgyz Republic, RF	2 (11.1%) B&H, Tajikistan	1 (5.5%) Bulgaria

PART C. TRAINING SYSTEM FOR PUBLIC SECTOR ACCOUNTANTS

34. Does your country have officially formulated qualification requirements for public sector accountants / financial management specialists?

35. Does your country have functioning professional organizations (associations) for public sector accountants that offer professional training for them?

36. Does your country have other specialized organizations that provide training to public sector accountants / financial management specialists?

100% of responses were given to all three questions

Country	officially formulated qualification requirements for public sector accountants / financial management specialists	functioning professional organizations (associations) for public sector accountants that offer professional training for them	other specialized organizations that provide training to public sector accountants / financial management specialists
Albania	x	x	
Azerbaijan	x		X
Belarus	x		Special colleges, training centers
Bosna i Hercegovina	x	x	X
Bulgaria	x		X (Public Administration Institute and Public Finance School at MoF)
Croatia			
Georgia			MoF Academy
Kazakhstan	x	x	AO "Center of training, additional training, and advanced training for specialists from financial system bodies"
Kyrgyz Republic			X
Macedonia			
Moldova			
Montenegro		x	
RF	x	x	X
Serbia		x	X (Section for public sector budgetary accounting of the Association of Accountants and Auditors of Serbia)
Tajikistan	x		X
Turkey	x		
Ukraine	x		
Uzbekistan	x	x	Training Center of MoF, Tashkent Financial Institute
	11 (61.1%)	7 (38.9%)	

37. Has your country established a national certification system for public sector accountants?

38. If there is a national certification system (or if such a system is planned) is the gaining of such certificates reflected in remuneration or promotion?

There were 100% of responses to both questions.

Country	national certification system for public sector accountants				is the gaining of such certificates reflected in remuneration or promotion	
	The issue is not under consideration	The system already exists	The system is being created	The issue is under consideration	Yes	No
Albania		x				x
Azerbaijan		x				x
Belarus	x					
Bosnia & Herzegovina		x				x
Bulgaria				x		
Croatia				x		x
Georgia			x			x
Kazakhstan			x		x	
Kyrgyz Republic				x		x
Macedonia			x		x	
Moldova				x		x
Montenegro			x			x
RF	x					x
Serbia				x		x
Tajikistan			x			x
Turkey			x			x
Ukraine	x					x
Uzbekistan			x			
	3	3	7	5	2	13

39. Which role does the Ministry of Finance play in training public sector accountants / financial management specialists

16 responses (88.9%) were given

Country	
Albania	approve the commission for certification of the accountants approved
Azerbaijan	
Belarus	Training Center of RB MoF
Bosna i Hercegovina	The Ministry of Finance gives support to continuous education of public sector employed accountants and financial experts, and Ministry's experts are included and actively involved in regular and continuous training of public sector employees.
BULGARIA	Guidelines of Minister of Finance on reporting of the budget entities on cash and accrual basis. MoF organizes training courses and provides the main lecturers for different seminars.
Croatia	Ministry of Finance organizes workshops for public sector accountants, first and foremost for state budgetary users' accountants.
Georgia	It organizes trainings, additional and advanced trainings, certification of accounting coaches
Kazakhstan	RK MoF regulates and coordinates matters of training, additional training, and advanced training for specialists from financial system bodies.
Kyrgyz Republic	It organizes master classes for public sector accountant training
Macedonia	Ministry of Finance is responsible in training public sector accountants / financial management specialists
Moldova	Organization of master classes and short courses
Montenegro	/
RF	Guidance manuals, recommendations, clarifications, meetings, videoconferences, synoptic letters etc..
Serbia	There is none
Tajikistan	MoF governs this process
Turkey	Responsible for the certification of public sector accountants
Ukraine	master classes, advanced training courses
Uzbekistan	Organization of the system of training and advanced training, certification and attestation etc.