

## Future Activities

### Table # 1 : Treasury Single Accounts

Requests from Moldova (currently no TSA)

1. Specialized workshops 3-5 countries without TSA
2. Input from expert practitioners
  - 2-3 more advanced countries
  - Advisors
3. Follow up : best practice identified in (2)
  - visits
  - formal collaboration/partnership

### Table # 2 : From Cash to Accrual Based Accounting

Using the report as an example:

Starting point ---|-----> Goal  
Movement (Approach) (Whose interest?)

To create standards

1. Local experience
2. Adjust to conditions

PEM-PAL actions

1. Seminar on the topic
  2. Publication of national experience
- IPSAS + GFS >>> IFRS

### Table # 3 : Electronic Documents (Archive)

Issues:

1. Legislation
2. Fraud/Liability/Responsibility
3. Architecture
4. Cost
5. Speed/volume of paper/safeguard of documents

Modes:

1. Workshops
2. Experts