

## **Proposed content of presentations by the hosting country**

### **1. General overview of the PFM reforms in the Treasury Service**

*(Language of presentation and slides – English; length of the session - 30 minutes)*

- Current developments in the Treasury Information system;
- PFMS model – to be implemented by 2013;
- Double Entry Treasury General Ledger concept - to be implemented by 2013;
- IPSAS implementation – progress achieved so far;

### **2. Budget Receipts Accounting and Management; Donor Funded Investment Project Management**

*(Language of presentation –Georgian, language of slides – English; length of the session- 30 minutes)*

- GEL Treasury Single Account management; TSA General ledger; Ledger Accounts for Resource Owners; Funds allocation to the resource owners;
- Single FX Account Management; Resource allocation on the Investment Project subaccounts;
- Donor Funded Investment Project subaccounts management;

### **3. State Budget Payment system (followed by live demonstration);**

*(Language of presentation and slides – English; length of the session - 75 minutes)*

- State Budget Payment Procedures;
- State Budget Payment Information System;
- Data exchange via electronic service with the State Procurement Agency database and Budget Management module;
- State Budget Payment System Participant (BOs) interface – input documents (contracts, payments requests, FX payment requests);
- Treasury business processes – authorize documents;
- Green Corridor for standard documents – automatic authorization;
- Special format for some specific payments (Wages and salaries, travel expenses);
- Live Demonstration;

### **4. Tax and non-Tax Refund mechanisms**

*(Language of presentation –Georgian, language of slides – English; length of the session- 30 minutes)*

- Tax refund subaccount arrangements;
- Tax refund procedures;
- Data Exchange with the Revenue Service;
- Non-tax refund mechanisms;

5. Cash and Dept Management practices in the Treasury

*(Language of presentation and slides – English; length of the session- 30 minutes)*

- State Securities; Financial Instruments currently in practice; Local capital Market overview;
- Cash management instruments: State budget loans; short term loans; deposits in the commercial banks;

6. Donor Funded Investment Project accounting and reporting

*(Language of presentation –Georgian, language of slides – English; length of the session -45 minutes)*

- Donor funded investment project implementation unit: Government entity vs PIU - LEPL
- Accounting and reporting methods and tools used by Donor funded investment project implementation units;
- Compilation of Donor funded investment project accounting data in the Spending Institutions (Line Ministries) integrated balance sheets;