

## **PEMPAL BC&COA Survey**

In the beginning of September Treasury Community of Practice initiated the survey in which aimed at collecting information for each of PEMPAL member countries on the existing budget classifications and charts of accounts and the plans for improvements in that area.

The survey was organized as a first practical step to create PEMPAL knowledge bank of methodological, legal and analytical documentation of professional interest for PEMPAL members

English version – <http://www.surveymonkey.com/s/T9D6T33>,

Russian version - <http://www.surveymonkey.com/s/R7CL27Z>)

The survey started to collect responses in September 1<sup>st</sup>, the deadline was September 15<sup>th</sup>, 2010.

Invitations to take part in the survey were sent to 14 countries. Representatives of 12 countries filled in the questionnaires in electronic format<sup>1</sup>: Albania, Armenia, Azerbaijan, Georgia, Kazakhstan, Kyrgyz, Kosovo, Moldova, Montenegro, Serbia, Tajikistan, and Ukraine.

The questionnaire has two parts. There are total 32 questions in it. Plus the question: Name-Title-Country.

### **Part 1 Budget Classification**

#### **Question 2. Please indicate the types of the Budget Classification (BC) CURRENTLY used in your country:**

Economic Classification is used in 100% of the countries-respondents.

Functional Classification is used in 11 (91,7%<sup>2</sup>) of 12 of the countries-respondents.

Organizational/Administrative Classification is used in 100% of the countries-respondents.

Source of Funds Classification is used in 7 of 12 (58,3%) of the countries-respondents.

Program Classification is used in 7 of 12 (58,3%) of the countries-respondents.

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<sup>1</sup> Two countries responded twice each. Some countries started to fill the second questionnaire and left it.

<sup>2</sup> For further calculation we take quantity of respondents (countries) who took part in the survey) as 100%.

Full responses and additional types of Budget Classification by countries are represented in the Table below.

	<b>Economic</b>	<b>Functional</b>	<b>Organizational/ Administrative</b>	<b>Source of Funds</b>	<b>Program</b>	<b>Other</b>
<b><i>Albania:</i></b>	Yes	Yes	Yes	Yes	Yes	geographical (regional, municipality and commune level)
<b><i>Armenia:</i></b>	Yes	Yes	Yes		Yes	
<b><i>Azerbaijan:</i></b>	Yes	Yes	Yes			Income
<b><i>Georgia:</i></b>	Yes	Yes	Yes			Financial assets classification, non financial assets classification and liabilities classification
<b><i>Kazakhstan:</i></b>	Yes	Yes	Yes	Yes		
<b><i>Kosovo:</i></b>	Yes		Yes	Yes	Yes	Project
<b><i>Kyrgyz:</i></b>	Yes	Yes	Yes			
<b><i>Moldova:</i></b>	Yes	Yes	Yes		Yes	Special Asset Registers: donors of investment subjects
<b><i>Montenegro:</i></b>	Yes	Yes	Yes	Yes	Yes	Project
<b><i>Serbia:</i></b>	Yes	Yes	Yes	Yes	Yes	Subprogram
<b><i>Tajikistan:</i></b>	Yes	Yes	Yes	Yes		
<b><i>Ukraine:</i></b>	Yes	Yes	Yes	Yes	Yes	Income, Temporary classification of expenditures and credit financing of local budgets

**Question 3. Please indicate the year when the Budget Classification (BC) CURRENTLY used in your country was introduced:**

Responses by types of Budget Classification and by countries are represented in the Table below.

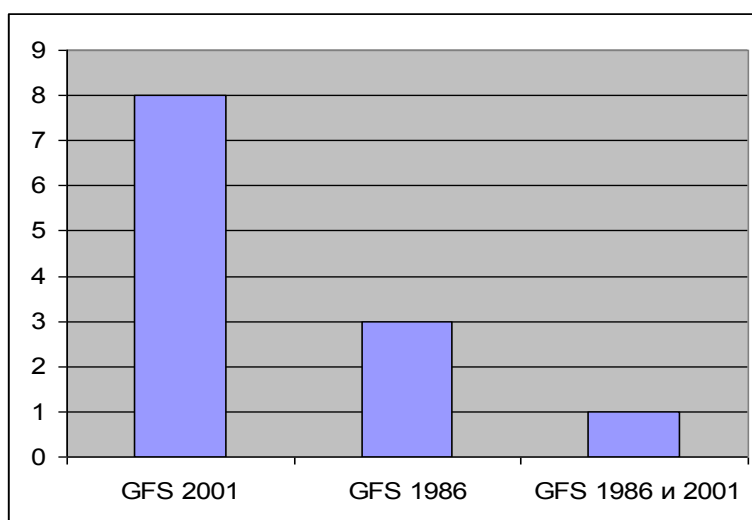
	Economic	Functional	Organizational/ Administrative	Source of Funds	Program	Other
<i>Albania:</i>	2001	2002	2002	2002	2002	-
<i>Armenia:</i>	2008	2008	2008	-	2004	-
<i>Azerbaijan:</i>	2005	2005	2005	-	-	2005
<i>Georgia:</i>	1996	1996	1997	1996	1997	1996
<i>Kazakhstan:</i>	1997	1997	1997	1997	-	-
<i>Kosovo:</i>	2000		2000	2000	2000	2005
<i>Kyrgyz:</i>	2007	2007	2007	-	-	-
<i>Moldova:</i>	1996	1996	1996	1996	2003	-
<i>Montenegro:</i>	2002	2002	2002	2002	2004	2007
<i>Serbia:</i>	2002	2002	2002	2002	2006	2006
<i>Tajikistan:</i>	2005	2005	2010	2010	-	-
<i>Ukraine:</i>	2001	2001	2001	2001	2001	2001

**Question 4. Is CURRENT economic classification compliant with GFS requirements?**

In 1 country of 12 responding (8,3%) – Kazakhstan – current Economic Classification is compliant with requirements of GFS 1986 and GFS 2001.

In 3 countries of 12 responding (25%) – Tajikistan, Ukraine, and Moldova – current Economic Classification is compliant with requirements of GFS 1986.

In the rest 8 countries (66,7%) current Economic Classification is compliant with requirements of GFS 2001.



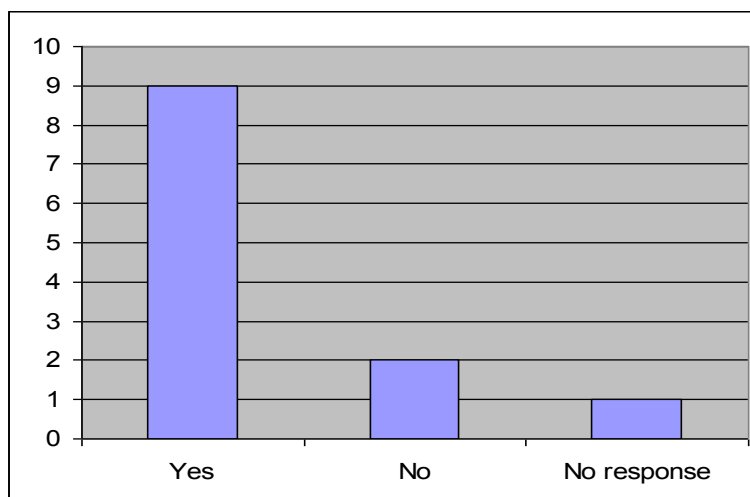
	GFS 1986	GFS 2001
<i>Albania:</i>		_*
<i>Armenia:</i>		_*
<i>Azerbaijan:</i>		_*
<i>Georgia:</i>		_*
<i>Kazakhstan:</i>	_*	_*
<i>Kosovo:</i>		_*
<i>Kyrgyz:</i>		_*
<i>Moldova:</i>	_*	
<i>Montenegro:</i>		_*
<i>Serbia:</i>		_*
<i>Tajikistan:</i>	_*	
<i>Ukraine:</i>	_*	

**Question 5. Is CURRENT functional classification compliant with COFOG?**

In 9 countries of 12 responding (75%) current Functional Classification is compliant with COFOG.

In 2 countries (16,7%) it is not compliant.

A representative of 1 country (8,3%) did not give a response to this question.



<i>Albania:</i>	<i>Yes</i>
<i>Armenia:</i>	<b>No</b>
<i>Azerbaijan:</i>	<i>N/R</i>
<i>Georgia:</i>	<i>Yes</i>
<i>Kazakhstan:</i>	<i>Yes</i>
<i>Kosovo:</i>	<i>Yes</i>
<i>Kyrgyz:</i>	<i>Yes</i>
<i>Moldova:</i>	<b>No</b>
<i>Montenegro:</i>	<i>Yes</i>
<i>Serbia:</i>	<i>Yes</i>
<i>Tajikistan:</i>	<i>Yes</i>
<i>Ukraine:</i>	<i>Yes</i>

**Question 6. Total length of the budget code CURRENTLY used – digits:**

75% of respondents (9 countries of 12 pollees) gave responses to the question.

*Albania:* 46

*Armenia:* 33

*Kazakhstan:* 12

*Kosovo:* 18

*Kyrgyz:* 21

*Moldova:* 26

*Montenegro:* 4

*Tajikistan:* 21

*Ukraine:* 7

**Question 7. Please indicate the length of the code for each of the segments – digits:**

100 % of respondents gave answers to the question.

	<i>Economic</i>	<i>Functional</i>	<i>Organizational/ Administrative</i>	<i>Source of Funds</i>	<i>Program</i>	<i>Other</i>
<b>Albania:</b>	7	3	3 for GE; 2 for LM; 7 for spending units	2	5	Geographic – 4
<b>Armenia:</b>	4	8	6	-	15	-
<b>Azerbaijan:</b>	6	4	4	-	-	Income - 6
<b>Georgia:</b>	8 level 6th	5 level 4th	10 level 5th	-	-	FAC 4 level 4-th, NFAC 8 level 8-th, LC 4 level 4-th.
<b>Kazakhstan:</b>	3	2	3	2	-	-
<b>Kosovo:</b>	3	-	3	2	5	Project – 5
<b>Kyrgyz:</b>	8	5	8	-	-	-
<b>Moldova:</b>	5	4	3- Ministry Codes, 4- Entity codes	-	4	Organizational B (types of entities, organizations and events) -3, Special assets - 3
<b>Montenegro:</b>	10	4	5	0 – it's indicated as text	4	3
<b>Serbia:</b>	3/6	3	5	2	4	6
<b>Tajikistan:</b>	4	5	9	3	-	-
<b>Ukraine:</b>	4	4	3	6	7	Income -8 Temporary Classification of expenditures – 6 and credit financing of local budgets – 4

**Question 8. Please list legal and methodology documentation describing BC and guiding its application:**

2 countries of 12 (16, 7%) – Albania and Tajikistan – did not give responses.

**Armenia:** Order № 5-N of the RA Ministry of Finance and Economy of January 9, 2007 "On Classification of the Republic of Armenia Budget and Public Sector Accounting and Instructions of their Application", effective since 2008. Ministry of Finance provides methodological instructive regulations on program classification for state budgeting of the current year. The documentation is available only in Armenian.

**Azerbaijan:** Decree of the Cabinet of Ministers of the Republic of Azerbaijan N-149 of October 06, 2004

**Georgia:** 1. Budget code, English and Georgian, 2009; 2. Decree of Minister of MOF, Georgian, 2007

**Kazakhstan:** Order of the RK Ministry of Finance of April 01, 2010. Budgetary Code of RK of December 04, 2008.

**Kosovo:** Annual Law on the Budget of the Republic of Kosovo, budget tables, the latest since 12 July 2010, Albanian, English, Serbian

**Kyrgyz:** Kyrgyz Republic Budget Classification, approved by Decree of the Government of the Kyrgyz Republic N 768 of December 18, 2009. Languages - Russian, Kyrgyz

**Moldova:** All documentation is available in two languages: Moldavian and Russian. Budget Classification was introduced by Decree of the RM Parliament №969 of July 24, 1996, according to the provisions of the 5 part of the article 7 of the Law on Budget System and Budget process № 847-XIII of May 24, 1996, Budget classification was re-approved by the Order N 91 of the Ministry of Finance of October 20, 2008.

**Montenegro:** Rulebook on unique classification of central budget accounts, nonbudget funds accounts and municipalities budget accounts.

**Serbia:** Budget system law, July 2009, Serbian. Budget law for 2010, December 2009., Serbian. Remark: The specified digits (length of the code) are used in drafting the Budget law of the Republic of Serbia, while in Regulation on the classification and Chart of Accounts the

economic classification is determined with 6 level analytics. Also, the Program and Subprogram classification are not determined in Regulation on the classification and CAO

**Ukraine:** Order №604 of the Ukraine Ministry of Finance of December 27, 2001 "On Budget Classification and its"; Order №495 of the Ukraine State Treasury of November 25, 2008 "On Approval Instructive Regulations Concerning Application of Economic Classification of Budget Expenditures and Application of Classification of Budget Credit Financing". Available in Russian and Ukrainian.

**Question 9. Are there plans to change/replace / add any of the BC segments in the next 3-5 years?**

Plans to change/replace/add any of the BC segments in the next 3-5 years exist in 8 of 12 respondent countries (66,7%)

4 counties (33,4%) have plans to change/replace/add Economic segment

Functional – 3 (25%)

Organizational/ Administrative – 5 countries (41,7%)

Source of Funds – 1 country (8, 4%)

6 countries (50%) plan to introduce Program segment

Other segments – 2 countries (16,7%)

		Economic	Function al	Organizatio nal/ Administrat	Sourc e of Funds	Program	Other
<i>Albania:</i>				change, the planned year is not known		introduction , the planned year is not known	
<i>Armenia:</i>		No	No	No	No	No	
<i>Azerbaijan:</i>		change 2010	change 2010	change 2010, 2011			Income, change in 2010
<i>Georgia:</i>						Introductio n 2010,	



						2012	
<i>Kazakhstan:</i>		No	No	No	No	No	
<i>Kosovo:</i>		No					
<i>Kyrgyz:</i>				change in 2011		introduction the planned year is not known.	
<i>Moldova:</i>		Introduction 2012	Introduc tion 2012	Introdukti on 2012	Intro ducti on 2012	Introducio n 2012	
<i>Montenegro</i> :	No						
<i>Serbia:</i>						Intoduction 2013	
<i>Tajikistan:</i>		change 2012	change 2012			introduction 2011	Introduce Territoria l segment 2012
<i>Ukraine:</i>		Change 2012		introdukti on 2011		introduction 2014	

**Question 10. If new economic classification is planned, is it expected to be compliant with GFS 2001?**

There are 6 affirmative responses to this question:

*Armenia:*

*Azerbaijan*

*Kazakhstan*

*Moldova*

*Tajikistan*

*Ukraine*

This is two countries more than quantity of the countries, where a new Economic Classification is planned.

**Question 11. If new functional classification is planned, is it expected to be compliant with COFOG?**

Representatives of 4 countries gave affirmative responses to this question:

*Armenia*

*Kazakhstan*

*Moldova*

*Tajikistan*

This is one country more than quantity of the countries, where a new Functional Classification is planned.

**Question 12. If new Budget Classification is planned, what will be the length of the new budget code?**

Significant responses for this question were given only by representatives of 2 countries:

*Moldova:* 37

*Tajikistan:* 34

**Question 13. If new Budget Classification is planned, please indicate the length of the code for the new segments – digits:**

Significant responses for this question were given by representatives of 5 countries:

	Yes/No	Economic	Functional	Organizational/Administrative	Source of Funds	Program	Other
<i>Azerbaijan:</i>		6	4	6			Income - 6
<i>Georgia:</i>						10	
<i>Moldova:</i>		6	4	12	5	7	Classification of donors - 3
<i>Tajikistan:</i>		9	5	9	3	4	4
<i>Ukraine:</i>		4	-	3.	-	7	-

**Question 14. Are the documents describing the new / planned classification ready /available for sharing?**

Representatives of 7 countries gave responses to this question. All responses are negative.

*Armenia:* No

*Azerbaijan:* No

*Georgia:* No

*Kazakhstan:* No

*Moldova:* No. Only project.

*Tajikistan:* No

*Ukraine:* No

**Question 15. Method of accounting used in the public sector.**

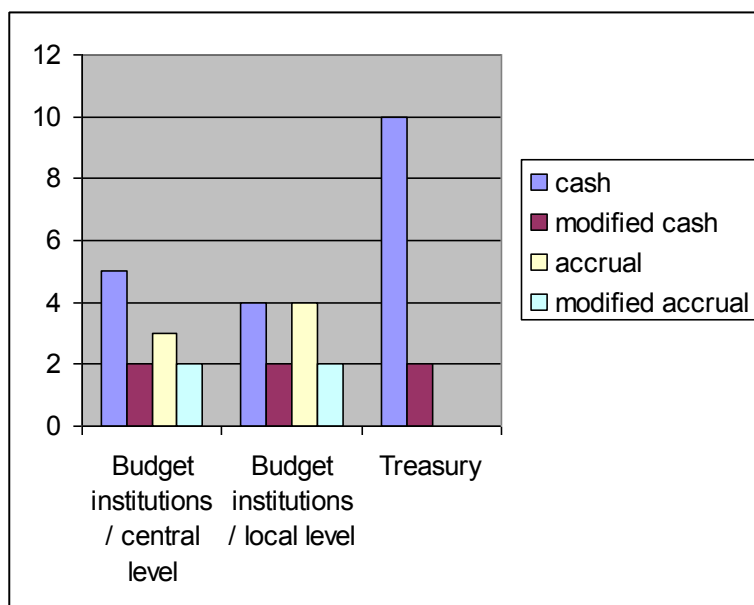
100% respondents gave responses to this question.

	<b>Budget institutions / central level</b>	<b>Budget institutions / local level</b>	<b>Treasury</b>
<i>Albania:</i>	modified accrual	modified accrual	cash
<i>Armenia:</i>	modified cash	modified cash	modified cash
<i>Azerbaijan:</i>	accrual	accrual	modified cash
<i>Georgia:</i>	cash,	accrual	cash
<i>Kazakhstan:</i>	cash	cash	cash
<i>Kosovo:</i>	cash	cash	cash
<i>Kyrgyz:</i>	modified cash	modified cash	cash
<i>Moldova:</i>	Modified accrual	Modified accrual	cash
<i>Montenegro:</i>	cash	cash	cash
<i>Serbia:</i>	cash	cash	cash
<i>Tajikistan:</i>	modified accrual	modified accrual	cash
<i>Ukraine:</i>	accrual	accrual	cash

In 10 countries of 12 responding (83,3 %) Treasuries use cash method. In 2 – modified cash method.

Budget institutions / local level in 4 countries (33,4%) use cash method, in 4 countries (33,4%) they use accrual method, 2 countries (16,7%) use modified cash method, and 2 countries (16,7%) – modified accrual method.

Budget institutions / central level in 5 countries (41,7%) use cash method, in 3 countries (25%) they use accrual method, 2 countries (16,7%) use modified cash method, and 2 countries (16,7%) – modified accrual method.



**Question 16. Is the same chart of accounts (COA) used by the budget entities of all levels (central and local)?**

All countries with one (8,3%) exception gave affirmative response to this question.

<i>Albania:</i>	Yes
<i>Armenia:</i>	Yes
<i>Azerbaijan:</i>	Yes
<i>Georgia:</i>	Yes
<i>Kazakhstan:</i>	Yes
<i>Kosovo:</i>	Yes
<i>Kyrgyz:</i>	Yes
<i>Moldova:</i>	<b>No, each budget level has its own COA. At the moment there are 6 charts of accounts.</b>
<i>Montenegro:</i>	Yes
<i>Serbia:</i>	Yes
<i>Tajikistan:</i>	Yes
<i>Ukraine:</i>	Yes

**Question 17. Since when is the current COA used (in case of multiple charts of accounts — since when is the current system of COAs used)?**

11 countries (91,7%) gave responses to this question.

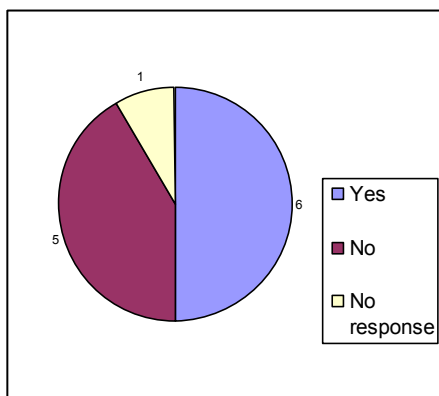
COA in Armenia is the oldest one (since 1987), the youngest one is In Azerbaijan and Kyrgyz (since 2009).

<i>Albania:</i>	2005	
<i>Armenia:</i>	1987	The current COA is approved by the USSR Ministry of Finance order N 61 of March 10, 1987
<i>Azerbaijan:</i>	2009	
<i>Georgia:</i>	2008	
<i>Kazakhstan:</i>	1998	
<i>Kosovo:</i>	N/R	
<i>Kyrgyz:</i>	2009	
<i>Moldova:</i>	1996	Central level-1996 Local I level – 1996 Local II level -1998 Treasury – 1998 BGSS (Budget of State Social Insurance) – 2001 FOMS (Obligatory Medical Insurance Funds)- 2004
<i>Montenegro:</i>	2002	
<i>Serbia:</i>	2002	
<i>Tajikistan:</i>	2002	
<i>Ukraine:</i>	2000	2000 – budget entities, 2001 - budgets

**Question 18. Is the CURRENT chart of accounts integrated with the economic segment of the budget classification?**

11 of 12 asked countries (91,7 %) gave responses to this question. 6 of them (50%) responded «No», the rest 5 countries (41,7%) confirmed integration.

Responses of each country are represented in the Summary Table № 1 below.



**Question 19. If the CURRENT chart of accounts is integrated with the economic segment of the budget classification (BC), what is the method of integration?**

There are 6 responses to this question (50%).

In 3 countries (25%) COA and BC are fully integrated. In 1 country (8,3%) bridging tables are used to link BC and COA, and in 1 country (8,3%) another method of integration is used.

Responses of each country are represented in the Summary Table № 1 below.

***Summary Table №1 «Method of integration of COA and economic segment of the BC»***

	<b>Is the CURRENT chart of accounts integrated with the economic segment of BC?</b>	<b>Method of the integration</b>
<b><i>Albania:</i></b>	Yes	BC and COA are not fully integrated but bridging tables are used to link them
<b><i>Armenia:</i></b>	No	
<b><i>Azerbaijan:</i></b>	Yes	Other method of integration. Comment: are not fully integrated <sup>3</sup>
<b><i>Georgia:</i></b>	No	
<b><i>Kazakhstan:</i></b>	No	
<b><i>Kosovo:</i></b>	N/R	
<b><i>Kyrgyz:</i></b>	Yes	Fully integrated - COA is an extension of BC

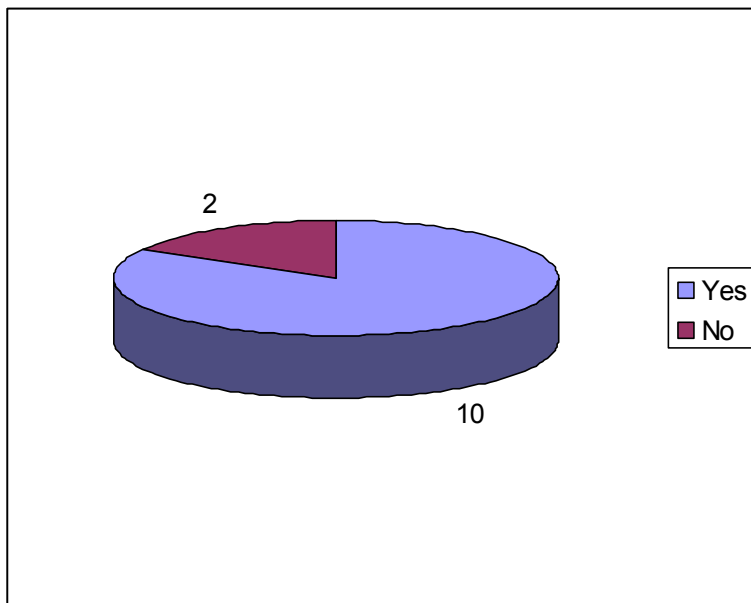
<sup>3</sup> There is no explanation which method.

<i>Moldova:</i>	No	
<i>Montenegro:</i>	Yes	Fully integrated - COA is an extension of BC
<i>Serbia:</i>	Yes	Fully integrated - COA is an extension of BC
<i>Tajikistan:</i>	No	
<i>Ukraine:</i>	No	

**Question 20. Are there plans to modify the COA in the next 5 years?**

100% of respondents gave responses to this question. Representatives of 2 countries (16,7%) answered «No», the rest 10 (83,3%) – «Yes».

All responses are represented in the Summary Table №2 below.



**Question 21. If the new chart of accounts is planned, will it be uniform for all levels of budget entities (central and local)?**

10 respondents gave responses to this question.

9 of 10 countries, where the new chart of accounts is planned (75%) gave affirmative responses.

1 country responded: «No. The new chart of accounts is not integrated with BGSS and FOMS»



All responses are represented in the Summary Table №2 below.

**Question 22. If the new chart of accounts is planned, is it expected to be integrated with the economic segment of the budget classification?**

8 countries gave responses to this question.

7 of 10 countries, where the new chart of accounts is planned, (58,3%) gave affirmative responses.

One country responded: «No».

Full responses are represented in the Summary Table №2 below.

**Question 23. If you replied 'YES' to previous question 22, what is the expected method of integration?**

There are only 7 affirmative responses to the previous question №22, but in spite of that 8 responses were given on this question (66,7% of all asked countries).

5 of 8 responses postulated that COA and BC will be fully integrated, 1 response states that BC and COA will not be fully integrated but bridging tables will be used to link them, and 2 responses report «Other method of Integration».

Full responses are represented in the Summary Table №2.

**Summary Table №2 «Are there plans to modify the COA in the next 5 years, and if «Yes», what kind of features will COA have.»**

	Are there plans to modify the COA in the next 5 years	will it be uniform for all levels of budget entities (central and local)?	Is it expected to be integrated with the economic segment of the BC	What is the expected method of integration?
<i>Albania:</i>	Yes	Yes	Yes	BC and COA will be not fully integrated but bridging tables will be used to link them
<i>Armenia:</i>	Yes	Yes	Yes	Other method of integration – There are plans to uniform as possible income and expenditure sectors of BC and COA
<i>Azerbaijan:</i>	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
<i>Georgia:</i>	Yes	Yes	Yes	Fully integrated - COA will be an extension of BC
<i>Kazakhstan:</i>	Yes	Yes	No	
<i>Kosovo:</i>	Yes	Yes	N/R	
<i>Kyrgyz:</i>	Yes	Yes	N/R	
<i>Moldova:</i>	Yes	No. The new chart of accounts is not integrated with BGSS (Budget of State Social Insurance) and FOMS (Obligatory Medical Insurance Funds)	Yes	Fully integrated - COA will be an extension of BC
<i>Montenegro:</i>	No			
<i>Serbia:</i>	Yes	Yes	Yes	Fully integrated - COA will be an extension of BC
<i>Tajikistan:</i>	Yes	Yes	Yes	Fully integrated - COA will be an extension of BC
<i>Ukraine:</i>	Yes	Yes	Yes	Fully integrated - COA will be an extension of BC

**Question 24. Was there a reform of public sector accounting in the last 5 years, or are there plans for such reform for the next five years?**

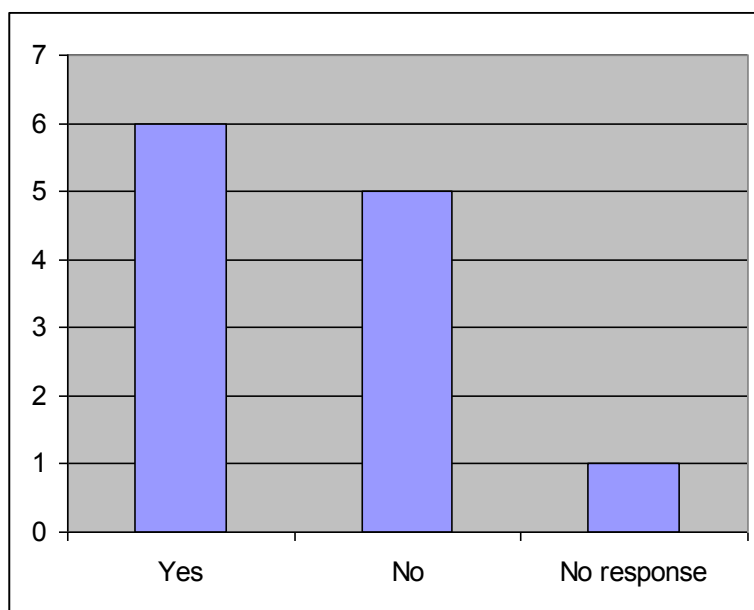
11 of 12 respondent countries (91,7%) gave responses to this question.

But only 1 respondent stated «No past or planned reform».

	<b>Yes/No</b>	<b>Reform initiated</b>	<b>Reform planned</b>
<i>Albania:</i>		Reform initiated in - 2005	Reform planned to start in - 2013
<i>Armenia:</i>		Reform initiated in - 2008	
<i>Azerbaijan:</i>		Reform initiated in - 2004	
<i>Georgia:</i>		Reform initiated in - 2006	
<i>Kazakhstan:</i>			Reform planned to start in 2013
<i>Kosovo:</i>	N/R		
<i>Kyrgyz:</i>		Reform initiated in - 2008	
<i>Moldova:</i>			Reform planned to start in 2012
<i>Montenegro: -</i>	No past or planned reform		
<i>Serbia:</i>		Reform initiated in - 2008	
<i>Tajikistan:</i>			Reform planned to start in 2011
<i>Ukraine:</i>		Reform initiated in - 2007	

**Question 25. Do public sector accounting standards exist in your country?**

11 of 12 respondent countries (91,7%) gave responses to this question.  
There are 6 responses «Yes» (50%) and 5 responses (41,7%) – «No».



All responses are represented in the Summary Table №3 below.

**Question 26. If your answer to question 25 was "yes", are these standards compliant with International Public Sector Accounting Standards (IPSAS)?**

5 respondents of 6, who gave affirmative response to the previous question, stated “Yes”.  
Representative of 1 country selected the option «No».

All responses are represented in the Summary Table №3 below.

**Question 27. If your answer to question 25 was "no", are there plans to introduce public sector accounting standards?**

All 5 respondents who responded «No» to the question 25, gave affirmative answer. But one respondent who answered «Yes» to the question 25, here also answered «Yes».

Full responses are represented in the Summary Table №3 below.

**Question 28. If there are plans to introduce public sector accounting standards, please specify when:**

10 of 12 countries (83,3%) gave responses to this question. 4 respondents selected the answer «To be determined», 6 specified the planned year of introduction. Representatives of the both type of countries with and without existing public sector accounting standards.

Full responses are represented in the Summary Table №3 below.

**Question 29. If the new standards are planned, are those standards expected to be compliant with IPSAS?**

10 responses were given to this question. (83,3%). 100% of received answers are «Yes». But such answers were given not only by representatives of the countries, where the public sector accounting standards does not exist yet, but by representatives of the countries with current public sector accounting standards.

All responses are represented in the Summary Table №3 below.

Summary Table №3 «Public Sector Accounting Standards»

	<b>Do public sector accounting standards exist in your country?</b>	<b>If "yes", are these standards compliant with International Public Sector Accounting Standards (IPSAS)</b>	<b>If "no", are there plans to introduce public sector accounting standards</b>	<b>If there are plans to introduce public sector accounting standards, please specify when:</b>	<b>If the new standards are planned, are those standards expected to be compliant with IPSAS?</b>
<i>Albania:</i>	Yes	Yes		To be determined	Yes
<i>Armenia:</i>	No		Yes	To be determined	Yes
<i>Azerbaijan:</i>	Yes	Yes		To be determined	Yes
<i>Georgia:</i>	No		Yes	2012	Yes
<i>Kazakhstan:</i>	Yes	Yes		2013	Yes
<i>Kosovo:</i>	N/R				
<i>Kyrgyz:</i>	No	No	Yes	2011	Yes
<i>Moldova:</i>	No		Yes	To be determined	Yes
<i>Montenegro:</i>	Yes	Yes			
<i>Serbia:</i>	Yes	Yes		2011	Yes
<i>Tajikistan:</i>	Yes	No	Yes <sup>4</sup>	2011-2018	Yes
<i>Ukraine:</i>	No		Yes	2013	Yes

<sup>4</sup> Contradiction in responses to qq. 25, 26, 27.

**Question 30. Does the current chart of accounts enable the presentation of IPSAS compliant financial statements under:**

11 of 12 countries answered to this question (91,7%). 4 of them (33,3%) enable to present IPSAS compliant financial statement under cash basis. 2 (16,7%) – under accrual method, and 5 (41,7%) countries use neither of them.

	Cash basis	Accrual basis	Neither
<i>Albania:</i>			Yes
<i>Armenia:</i>			Yes
<i>Azerbaijan:</i>		Yes	
<i>Georgia:</i>			Yes
<i>Kazakhstan:</i>		Yes	
<i>Kosovo:</i>	No response		
<i>Kyrgyz:</i>	Yes		
<i>Moldova:</i>	Yes		
<i>Montenegro:</i>	Yes		
<i>Serbia:</i>	Yes		
<i>Tajikistan:</i>			Yes
<i>Ukraine:</i>			Yes

**Question 31. If the new chart of accounts is planned, will it enable the presentation of IPSAS compliant financial statements under:**

10 of 12 countries (83,3%) answered to this question. 8 responses are «Accrual basis», 2 – «Cash basis».

	Cash basis	Accrual basis	Neither
<i>Albania:</i>		Yes	
<i>Armenia:</i>		Yes	
<i>Azerbaijan:</i>		Yes	
<i>Georgia:</i>		Yes	
<i>Kazakhstan:</i>		Yes	
<i>Kosovo:</i>	No response		
<i>Kyrgyz:</i>	No response		
<i>Moldova:</i>		Yes	
<i>Montenegro:</i>	Yes		
<i>Serbia:</i>	Yes		
<i>Tajikistan:</i>		Yes	
<i>Ukraine:</i>		Yes	

**Question 32. Please list normative and methodology documentation describing the CURRENT COA and guiding its application. (Please name the documents, date they are applied since, languages they are available in.)**

There are 11 responses of 12 possible. (91,7%).

*Albania:* Budget Law no.9936 dated 26.06.2008 "On Management of Budgetary System in Republic of Albania". Law no.9228 dated 29.04.2004 "On Accounting and Financial Tables".

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

*Azerbaijan:* National Standards of Accounting in Budget-funded Organizations. They consist of 24 standards approved by orders of the Azerbaijan Ministry of Finance.

*Georgia:* 1. Accounting instruction, 2007, MOF Min. decree; 2. Decree about accounting, 1996, President decree; 3. Law about accounting and reporting, 1999; 4. GFS 2001.

*Kazakhstan:* Instruction on Accounting in Public Sector of 01.27.1998. Available in Russian and Kazakh.



**Kosovo:** No response

**Kyrgyz:** Provision on Setting-up and Maintenance of Accounting in Budget-funded Organizations of November 24, 2008 N 192-p, Languages: Russian, Kyrgyz

**Moldova:** Instruction on Accounting of Budget-funded Public Entities N 85 of October 9, 1996, Instruction on Accounting in Centralized Accounting Departments of village councils (municipality) №137 of November 21, 1998 Instruction on Accounting of Implementation of Budget of area, municipality Balti, municipality Chisinau and the ATO (Autonomous Territorial Unit) Central Budget № 43 of May 15, 1996, Methodological Norms on Cash Execution of the State Public Budget through State Treasury of the Ministry of Finance №98 of November 28, 2005

**Montenegro:** Rulebook on unique classification of central budget accounts, nonbudget funds accounts and municipalities budget accounts. Applied from 2002 Available in Montenegrin language

**Serbia:** Budget system law, July 2009 Budget Accounting Decrees, 2003 and 2006

**Tajikistan:** Instruction on Budgetary Institutions Accounting, Instruction on Preparation budgetary Reporting.

**Ukraine:** “Instruction on application of Chart of Accounts of State and Local Budgets” (Order №119 of the Ukraine State Treasury of November 28, 2000) “Instruction on application of Chart of Accounts of Budget-funded Organizations” (Order №114 of the Ukraine State Treasury of December 10, 1999) Available in Russian and Ukrainian.

**Question 33. If new COA is planned, is methodology documentation describing it available?**

9 answers (75%) were given to this question. 7 respondents gave the response «No» (58,3%).

**Albania:** No

**Armenia:** Yes. New COA compliant with IPSAS has been already developed. Available in English and Armenian.

**Azerbaijan:** No

**Georgia:** No.

**Kazakhstan:** Yes. Under Instruction on Accounting in Public Sector of 01.27.1998 Available in Russian and Kazakh.

**Kosovo:** No response

**Kyrgyz:** No response

**Moldova:** No.

**Montenegro:** No response

**Serbia:** No

**Tajikistan:** No

**Ukraine:** No.