



CONSOLIDATION OF FINANCIAL STATEMENTS

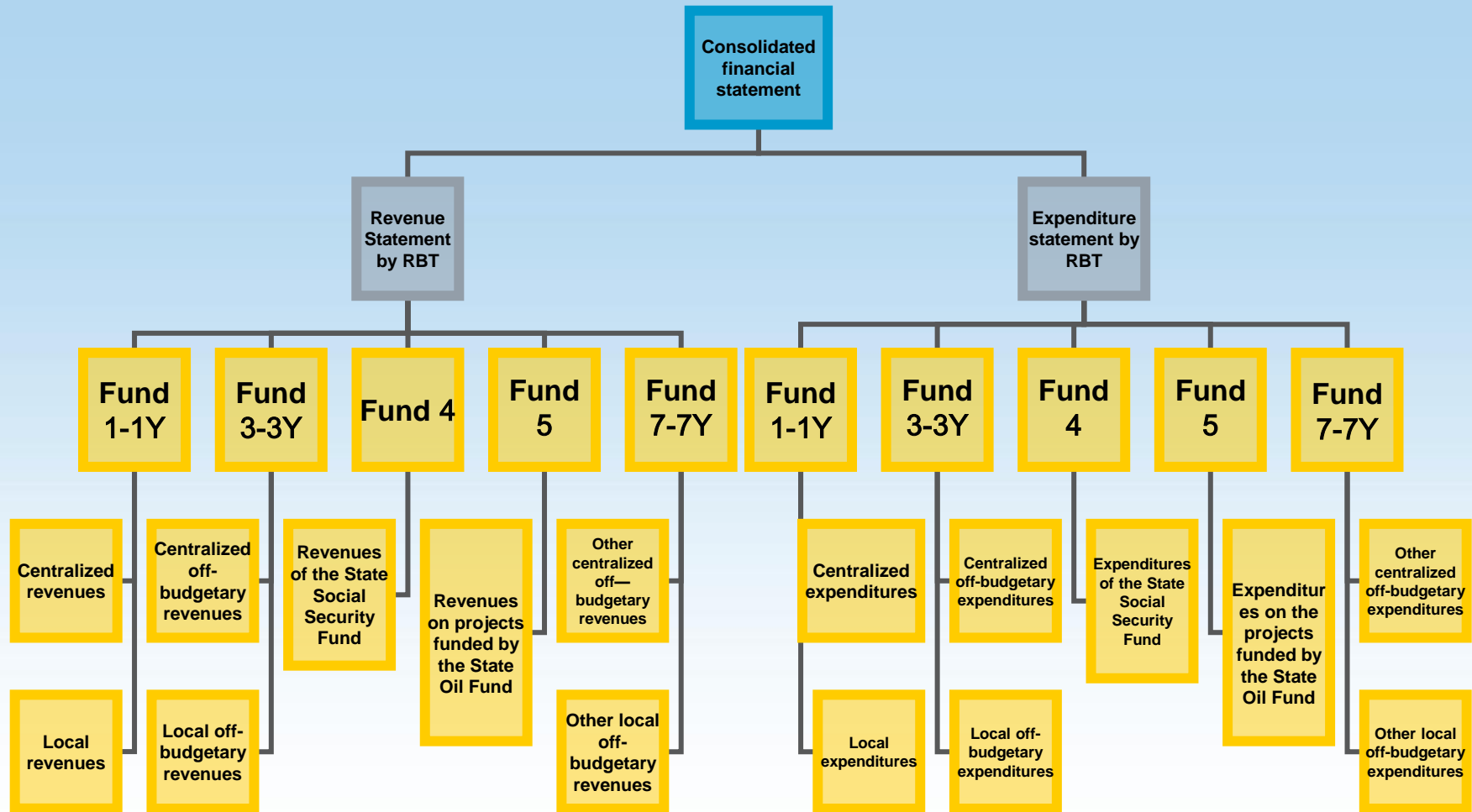
SEPTEMBER 2013

Current Problems / Issues Related to Consolidation of Financial Statements

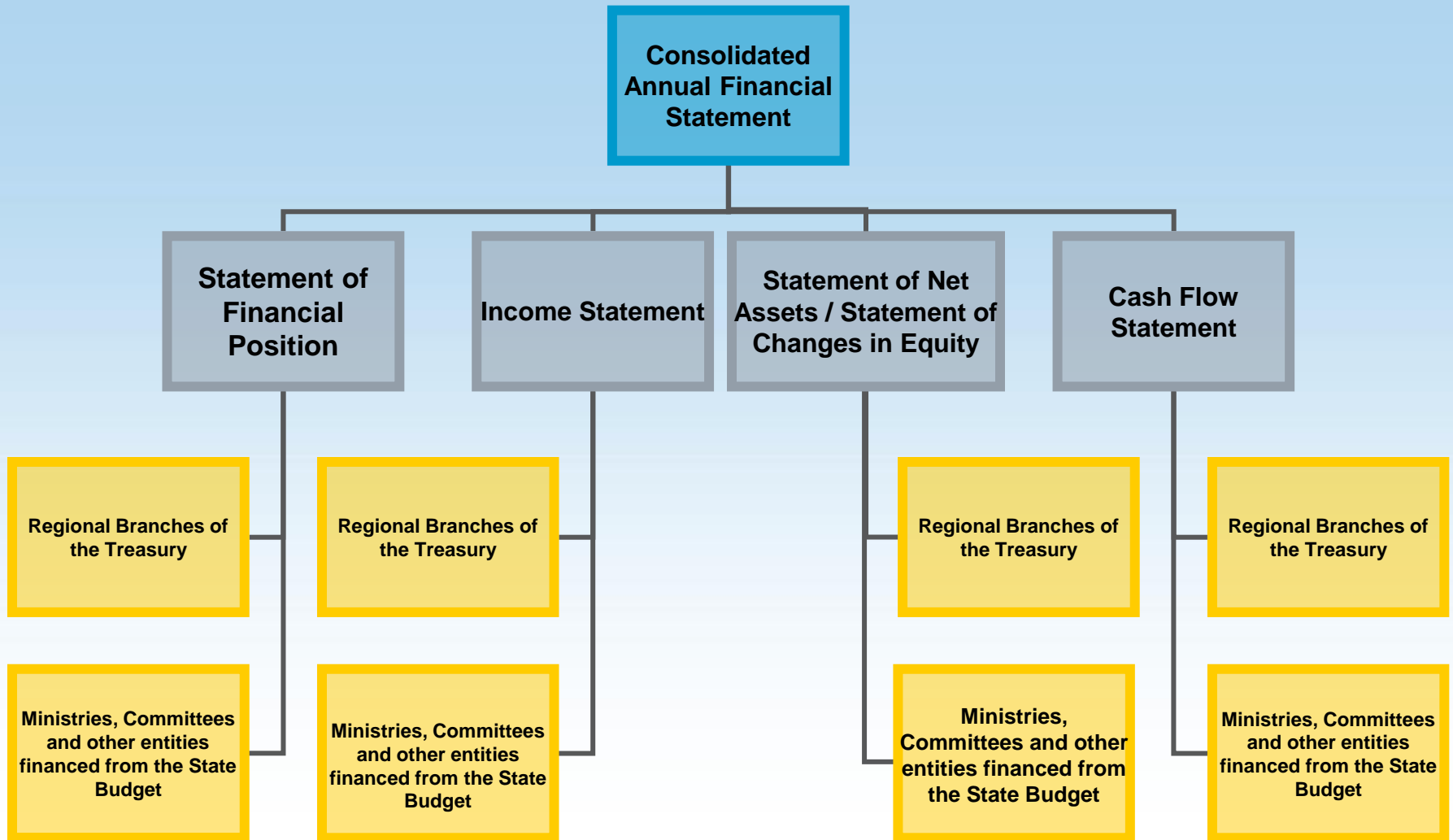


- 1. Optimal frequency of submission of financial (budgetary) statements**
- 2. Recording in accounting of spending units of indicators on funds received outside of the State Budget**
- 3. An audit opinion on accounting statements of spending units**
- 4. Preparation of financial statements on the treasury single account**
- 5. Application of the common software product for accounting for the purpose of simplifying consolidation**
- 6. Consolidation of data using various methods**
- 7. Entering opening balances when preparing consolidated statements**

THE STRUCTURE OF FINANCIAL STATEMENTS SUBMITTED BY REGIONAL BRANCHES OF THE TREASURY



PREPARATION OF FINANCIAL STATEMENTS PURSUANT TO THE NATIONAL ACCOUNTING STANDARDS (BASED ON IPSAS)



THE STRUCTURE OF THE FINANCIAL REPORT ON EXECUTION OF THE STATE BUDGET

