

# Experiences with Designing and Implementing Public Sector Accounting Reforms

*PEMPAL Treasury Community of Practice Workshop*

Ljubljana, April 2011

# Background

- TCOP members were surveyed in September 2010, in preparation for the Dushanbe meeting; additional data was collected in April 2011, in preparation for the Ljubljana meeting
- 13 countries responded in September 2010, 2 more countries responded in April 2011. The data covers all the countries represented at the TCOP April 2011 workshop, except Turkey and Uzbekistan, + Kosovo and Montenegro

*Public sector accounting reforms are ongoing  
in the majority of PEMPAL countries*



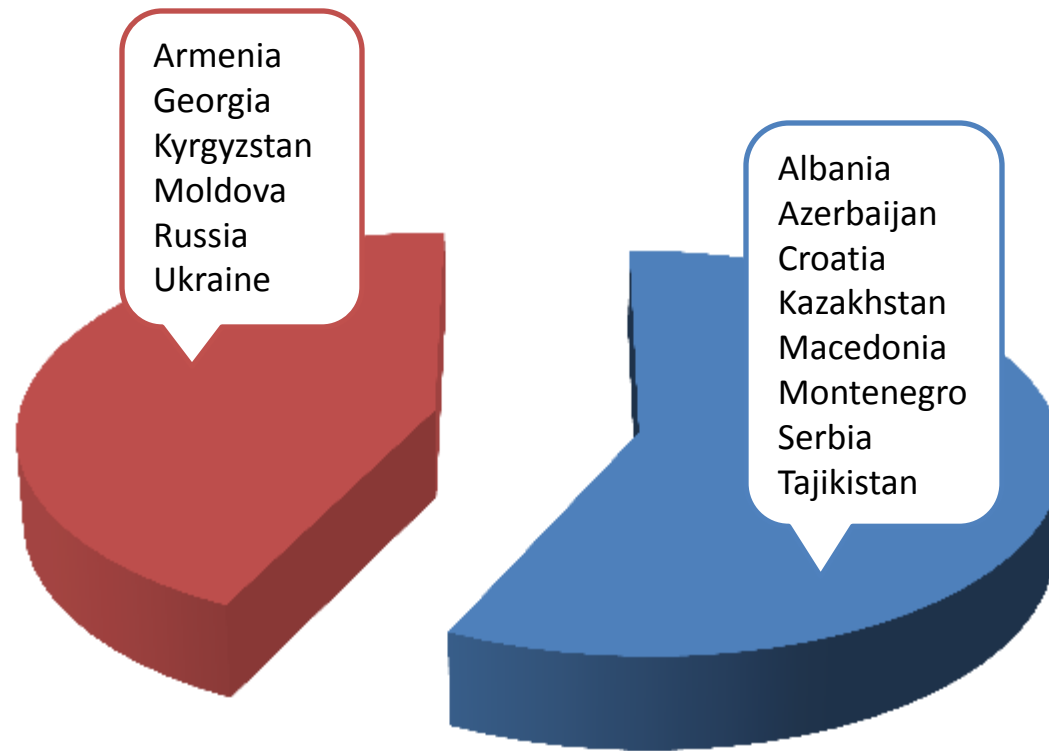
In many instances, the scope of reforms includes:

- Transition to a broader use of the elements of accrual accounting
- Introduction of public sector accounting standards aligned with IPSAS

# Methods of Accounting Used in the Public Sector

	Budget institutions / central level	Budget institutions / local level	Treasury
<b>Albania</b>	modified accrual	modified accrual	cash
<b>Armenia</b>	modified cash	modified cash	modified cash
<b>Azerbaijan</b>	accrual	accrual	modified cash
<b>Croatia</b>	modified accrual	modified accrual	modified accrual
<b>Georgia</b>	cash	accrual	cash
<b>Kazakhstan</b>	cash	cash	cash
<b>Kosovo</b>	cash	cash	cash
<b>Kyrgyz Rep.</b>	modified cash	modified cash	cash
<b>Macedonia</b>	cash	cash	cash
<b>Moldova</b>	modified accrual	modified accrual	cash
<b>Montenegro</b>	cash	cash	cash
<b>Russia</b>	modified accrual	modified accrual	modified accrual
<b>Serbia</b>	cash	cash	cash
<b>Tajikistan</b>	modified accrual	modified accrual	cash
<b>Ukraine</b>	accrual	accrual	modified cash

# Progress with Introducing Public Sector Accounting Standards



- Public sector accounting standards exist (aligned with IPSAS, except for Croatia and Tajikistan)
- No approved public sector accounting standards exist, but there are plans to introduce IPSAS compliant standards in the future

There is a great potential for exchange of experiences between PEMPAL members and joint learning in the area of public sector accounting reform.

***Let us know how TCOP resource team can help!***

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