

**Ministry of Finance SR**

Project: Providing advisory services for  
improving accounting and reporting  
systems of public finance

**Progress report 4**

Status: 31 May 2007



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Bratislava, 4 June 2007

This report contains 14 pages

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# **1 Executive summary**

## **1.1 Accounting**

During the reporting period, the work of the Accounting workgroup was focused on drafting a detailed handbook on the new methodology and procedures of accrual accounting. The content of the handbook has been agreed on with responsible representatives of the Slovak Ministry of Finance.

The workgroup started preparing a draft new structure for the Annual report of Government. In the first phase, the work was focused on identifying information necessary for fair presentation of the assets and liabilities stated in section 3 of Annual report: Review of Assets and Liabilities of Public Sector. The summary of this information is provided in the attachment to the interim report.

In the next period, our work will consist of completion of the handbook on the new methodology and procedures of accrual accounting, and of preparing a new structure for the Annual report of Government.

## **1.2 Consolidation**

In regard to consolidation, we focused on the pilot project of the MF SR consolidation, preparation of the consolidated balance sheet and consolidated income statement for the budgetary chapters of MF SR, VPS and related budgetary organisations at 31 December 2006.

During this period, we prepared the draft consolidation package and a manual on the completion of the consolidation package. Based on the results of negotiations, the consolidation package is amended continuously and will be supplemented by additional tables for statistical needs.

## **1.3 Fiscal reporting**

The code mappings of the Department for Implementing Statistical Standards were converted from the .xls format into the working database version in the extent of economic classification - GFSM2001. Currently we are working on relation economic classification - GFSM2001 - minimum detailed accounting records, in order to ensure the most comfortable completion of the statistical classification directly from the common database of accounting and statistical reporting.

## **1.4 Organisation**

In the previous reporting period, a detailed analysis was performed, as well as an evaluation of previously completed organisational processes. We have also assisted in preparing MF SR pilot consolidation that provides clarification of the categorisation of individual processes and is important for the structure of processes from the point of view of technical solutions. – consolidation package, In the following steps, we will focus on the design and documentation of the consolidation processes aimed at providing a detailed plan of organisation of all activities connected with consolidation on each level, to all responsible users.

## **1.5 Information technologies**

The work on creating the common database for the accounting and statistical reporting continued during the reporting period. In the relation to the drafted accounting consolidation pack, a strategic decision was made that the consolidation information system will maintain a centralised coding-list of consolidated organisations. A question of connection between the common database of the accounting and statistical reporting and the consolidation pack was open. The common database is created, in a simpler understanding, by analytical records of reporting entities broken down per needs of the accounting and statistical reporting, i.e. it does not include items of subledgers and registers. In this understanding, the common database can than be used for logical checks of consolidation packs submitted by the reporting entities. In the broader understanding, the common database would be created by records even at the level of items within the analytical evidence. This could be achieved, if fluent use of the systems is to be ensured, only if the reporting entities were connected on-line to the central databases.

## **1.6 Training**

The 3-day courses "Accounting of the State and Self-administration per IPSAS Principles" were held during the reporting period. The courses are organised for groups of approximately 40 trainees. They are held in the same towns as the courses of accrual accounting basics. The courses are divided into homogeneous groups - 4 types of organisations as follows: municipalities/regional governments, budgetary organisations of municipalities/regional governments, contribution organisations and state budgetary organisations. The courses are conducted by all four lecturers engaged in the project: Ing. Mária Brániková, doc. Ing. Antónia Kovalčíková, PhD., Ing. Alena Kordošová, PhD. and Ing. Terézia Urbanová. Further courses will be held according to the prepared time-schedule by October 2007.

## **2 Accounting**

During the reporting period, the work of the Accounting workgroup was focused on drafting a detailed handbook on the new methodology and procedures of accrual accounting. Content of the handbook has been agreed with the responsible representatives of the Slovak Ministry of Finance. The purpose of the handbook is to:

- provide a detailed explanation of particular provisions of the new methodology and procedures of accrual accounting in detail;
- give examples of calculating allowances and provisions;
- summarize the basic accounting events and their recognition; and
- document the linkage between the new accounting principles and the Slovak Accounting Act.

The workgroup commented on the consolidated package and the manual to the package in order to ensure consistency of the consolidated pack with the new accounting principles.

The workgroup commenced drafting the new structure for the Annual report of Government.

In the first phase, the focus was placed on identifying information necessary for a fair presentation of assets and liabilities stated in Section 3 of the Annual report: Review of Assets and Liabilities of the Public Sector.

A summary of this information is included in the Attachment to the interim report.

In the next period, we will complete the handbook on the new methodology and procedures of accrual accounting, and prepare a new structure for the Annual report of Government.

### **3 Consolidation**

In regard to consolidation, we focused our work on the pilot project – MF SR consolidation – preparation of the consolidated balance sheet and income statement for the chapters: MF SR, VPS and related budgetary organisations at 31 December 2006. MFSR provided us with the balance sheet and income statement for the above accounting entities. Based on these statements, an aggregated balance sheet and aggregated income statement was prepared, and potential relationships were analysed. A draft of confirmation letters was prepared, to be confirmed by the consolidated accounting entities in order to identify all relations. One of the bottlenecks is the area of taxes. A procedure for reconciling receivables and payables related to taxes and considering the differences in the process of consolidation was agreed. A draft consolidated balance sheet and consolidated income statement was prepared that will be finalised after the receipt of approved confirmation letters.

During this period, we prepared a draft consolidation package that includes required information for the needs of each consolidated financial statements, the aggregate financial statements, as well as for the needs of fiscal reporting. Concurrently with the preparation of the consolidated package, a manual is prepared on how to fill in the consolidation package. The draft is subject to negotiations with the Ministry of Finance. Based on the negotiations, the consolidation package and the manual are adjusted and supplemented with additional tables for the needs of fiscal reporting.

### **4 Fiscal reporting**

In the previous reporting period, we worked on the database version of the mappings between the economic classification and GFSM2001 and ESA95 codes. In this reporting period, the Department for Implementing Statistical Standards updated these mappings and provided them to us in order to prepare the database version of the mappings. A working version of the mappings was prepared in the extent of economic classification - GFSM2001. Currently we are working on relation economic classification - GFSM2001 - minimum detailed accounting records, in order to ensure the most comfortable completion of the statistical classification directly from the common database of accounting and statistical reporting. This work will be completed in the next reporting period.

### **5 Organisation**

In the previous reporting period, a detailed analysis was performed, as well as an evaluation of previously completed organisational processes. We have also assisted in preparing MF SR pilot consolidation that provides clarification of the categorisation of individual processes and is important for the structure of processes from the point of view of technical solutions. –

consolidation package, In the following steps, we will focus on the design and documentation of the consolidation processes aimed at providing a detailed plan of organisation of all activities connected with consolidation on each level, to all responsible users.

## **6 Information technologies**

The work on creating the common database for the accounting and statistical reporting continued during the reporting period. In the relation to the drafted accounting consolidation pack, a strategic decision was made that the consolidation information system will maintain a centralised coding-list of consolidated organisations. This has a direct impact on the consolidation process because in this way the responsibility of the consolidating entity increases but the responsibility of the reporting entity decreases. The centralised coding-list has also an impact on the IS solution since it will have to be set-up and maintained in the future consolidation IS.

A question of connection between the common database of the accounting and statistical reporting and the consolidation pack was open. The team concluded preliminarily that this database will not be able to replace the consolidation pack since the pack will be created from the source data of lower level than that of the common database, e.g. from subledgers and fixed assets register. The common database is created, in a simpler understanding, by analytical records of reporting entities broken down per needs of the accounting and statistical reporting, i.e. it does not include items of subledgers and registers. In this understanding, the common database can then be used for logical checks of consolidation packs submitted by the reporting entities.

In the broader understanding, the common database would be created by records even at the level of items within the analytical evidence. This approach would provide a lot of information useable for various control purposes at the central level, including areas outside consolidation, e.g. for procurement control. This speaks for broader understanding. In this case, the databases with master data of items (e.g. suppliers, customers, assets) would have to be maintained centrally for those registers/ledgers where analysis to the level of individual items would be desirable from the central point of view. Also, a control would have to be achieved that the reporting entity observe the coding-lists defined by the centralised databases. This could only be achieved, if fluent use of the systems is to be ensured at the same time, only if the reporting entities were connected on-line to the central databases.

The decision whether the common database of the accounting and statistical reporting will remain at the level of analytical records or whether it will go further at the level of items was not made. Feasibility will be solved in the next reporting period.

## **7 Training**

In compliance with the Inception report on providing advisory services for improving accounting and reporting systems of public finance, the 3-day courses "Accounting of the State and Self-administration per IPSAS Principles" were held during the reporting period.

The courses are organised for groups of approximately 40 trainees. They are held in the same towns as the courses of accrual accounting basics. The courses are divided into homogeneous

groups - 4 types of organisations as follows: municipalities/regional governments, budgetary organisations of municipalities/regional governments, contribution organisations and state budgetary organisations. The courses are conducted by all four lecturers engaged in the project: Ing. Mária Brániková, doc. Ing. Antónia Kovalčíková, PhD., Ing. Alena Kordošová, PhD. and Ing. Terézia Urbanová.

The overview the courses held in the period Jan. 07 - May 07 per the form of organisations:

Organisation form	Number of courses
Municipality/Regional government	12
Budgetary organisation of municipality/regional government	3
Contribution organisation	8
State budgetary organisation	11
<b>Total number of courses</b>	<b>34</b>

The overview of courses held in the period Jan. 07 - May 07 per months:

Month	Term	Lecturer	Number
January	24.1. - 26.1.	doc. Ing. Antónia Kovalčíková, PhD.	
	24.1. - 26.1.	Ing. Alena Kordošová, PhD.	
	31.1. - 2.2.	Ing. Alena Kordošová, PhD.	
January total			3
February	07.2. - 9.2.	Ing. Alena Kordošová, PhD.	
	12.2. - 14.2.	Ing. Terézia Urbanová	
	14.2. - 16.2.	doc. Ing. Antónia Kovalčíková, PhD.	
	19.2. - 21.2.	Ing. Mária Brániková	
	21.2. - 23.2.	doc. Ing. Antónia Kovalčíková, PhD.	
	26.2. - 28.2.	Ing. Mária Brániková	
	26.2. - 28.2.	Ing. Terézia Urbanová	
	28.2. - 2.3.	Ing. Alena Kordošová, PhD.	
February total			8
March	07.3. - 9.3.	Ing. Alena Kordošová, PhD.	
	12.3. - 14.3.	Ing. Terézia Urbanová	
	14.3. - 16.3.	doc. Ing. Antónia Kovalčíková, PhD.	
	19.3. - 21.3.	Ing. Mária Brániková	
	21.3. - 23.3.	doc. Ing. Antónia Kovalčíková, PhD.	
	26.3. - 28.3.	Ing. Terézia Urbanová	
	28.3. - 30.3.	Ing. Alena Kordošová, PhD.	
March total			7
April	02.4. - 4.4.	Ing. Terézia Urbanová	
	11.4. - 13.4.	Ing. Mária Brániková	
	16.4. - 18.4.	Ing. Mária Brániková	
	16.4. - 18.4.	Ing. Terézia Urbanová	
	18.4. - 20.4.	Ing. Alena Kordošová, PhD.	
	25.4. - 27.4.	doc. Ing. Antónia Kovalčíková, PhD.	
April total			6
May	02.5. - 4.5.	doc. Ing. Antónia Kovalčíková, PhD.	

Month	Term	Lecturer	Number
	09.5. - 11.5.	doc. Ing. Antónia Kovalčíková, PhD.	
	09.5. - 11.5.	Ing. Alena Kordošová, PhD.	
	14.5. - 16.5.	Ing. Mária Brániková	
	14.5. - 16.5.	Ing. Terézia Urbanová	
	16.5 - 18.5.	Ing. Alena Kordošová, PhD.	
	21.5. - 23.5.	Ing. Mária Brániková	
	23.5. - 25.5.	doc. Ing. Antónia Kovalčíková, PhD.	
	23.5. - 25.5.	Ing. Alena Kordošová, PhD.	
	28.5. - 30.5.	Ing. Terézia Urbanová	
May total			10
<b>Grand total</b>			<b>34</b>

The total number of trainees per training locations, organisation types a and terms is shown in the following table:

Training location	Organisation type	Term	Number of trainees
Banská Bystrica	Municipalities, regional governments	19.3. - 21.3.	40
		26.2. - 28.2.	36
	Budgetary organisations	09.5. - 11.5.	38
		16.5 - 18.5.	38
	State budgetary organisations	31.1. - 2.2.	45
Banská Bystrica total			197
Bratislava	Municipalities, regional governments	11.4. - 13.4.	39
		14.5. - 16.5.	45
		19.2. - 21.2.	41
	Budgetary organisations of municipalities/regional governments	21.5. - 23.5.	42
	Contribution organisations	18.4. - 20.4.	33
		21.3. - 23.3.	40
	State budgetary organisations	07.2. - 9.2.	39
		09.5. - 11.5.	43
		14.3. - 16.3.	40
		25.4. - 27.4.	41
Bratislava total			403
Košice	Municipalities, regional governments	12.2. - 14.2.	39
		16.4. - 18.4.	35
	Budgetary organisations of municipalities/regional governments	26.3. - 28.3.	40
		28.5. - 30.5.	43
	Contribution organisations	02.5. - 4.5.	37
	State budgetary	24.1. - 26.1.	40



Training location	Organisation type	Term	Number of trainees
	organisations	24.1. - 26.1.	27
Košice total			261
Nitra	Municipalities, regional governments	12.3. - 14.3.	39
		16.4. - 18.4.	33
		26.2. - 28.2.	37
	Contribution organisations	23.5. - 25.5.	36
		28.3. - 30.3.	29
	State budgetary organisations	07.3. - 9.3.	38
14.2. - 16.2.		39	
Nitra total			251
Žilina	Municipalities, regional governments	02.4. - 4.4.	41
		14.5. - 16.5.	37
	Contribution organisations	23.5. - 25.5.	40
	State budgetary organisations	21.2. - 23.2.	46
		28.2. - 2.3.	37
Žilina total			201
Trainees grand total			1313

Further courses will be held according to the prepared time-schedule by October 2007.

## 8 Communication

Since the submission of the previous Progress Report 2, several activities in accordance with the communication strategy approved by the Steering Committee have been performed or are under preparation within the workstream Communication.

### 8.1 Completed and ongoing communication activities

#### 8.1.1 Information on the project on Internet sites

MoF has created a sub-site “Project of Implementation of Uniform State Accounting and Reporting” under the section “State Reporting” of its internet site [www.finance.gov.sk](http://www.finance.gov.sk), where information is published and updated on the Project and its progress. Information on the Project, materials submitted for approval by the Government in connection with the Project, progress reports by external advisors on the Project etc. are published here. The site includes also a link to the website of the Pavol Jozef Šafárik University in Košice.

The co-organiser of the trainings, the Pavol Jozef Šafárik University in Košice (Univerzita Pavla Jozefa Šafárika v Košiciach – UPJŠ) has created a specialised site <http://uctovnictvo.science.upjs.sk> on which, apart from a link to the above MoF site, dates and topics of the trainings are published, with an interactive search engine and a tool to either enrol in the trainings electronically or download an enrolment form to be sent by fax/post. The information on trainings is updated on the on-going basis.

The UPJŠ website includes also an interactive discussion to trainings where site-visitors can ask questions or present their opinions or comments to the trainings. In the website section Photogallery, photos of completed trainings are published on the on-going basis.

### **8.1.2 Further ways of distributing information on trainings**

UPJS distributes information on organized trainings also by way of communicating with ZMOS, and the latter distributes the information further to its members and publishes it in *Obecné noviny* (the municipal newspaper).

### **8.1.3 Articles in specialised press**

In line with the Communication Strategy the project team members have published papers in professional journals, namely:

*In the journal Účtovníctvo, audítorstvo a daňovníctvo (Accounting, Auditing and Tax Issues):*

- A professional article on essential principles of IPSAS ("IPSAS overview in the relation to the prepared new accounting and reporting methodology for state administration and self-administration", Ing. Miriam Majorová, PhD., Ing. Lucia Kašiarová, ACCA, ÚAD 2/2007)
- A professional article on the IPSAS 1 principles - Financial statements presentation and IPSAS 2 - Cash flows (International Public Sector Accounting Standards, IPSAS 1 - Financial statements presentation, IPSAS 2 - Cash flows, Ing. Miriam Majorová, PhD., Ing. Lucia Kašiarová, ACCA, Ing. Richard Farkaš, PhD., Ing. Ivan Kupkovič, FCCA, ÚAD 5/2007)

*In the journal Účtovníctvo ROPO a obcí (Accounting of budgetary and contribution organisations and municipalities):*

- Professional articles containing explanation on various areas of accounting and reporting under IPSAS. The authors are employees of the Ministry of Finance (Ing. Miriam Majorová, PhD., Ing. Lucia Kašiarová, ACCA):
  - Účtovníctvo ROPO a obcí č. 4/2007, Basic principles of the new methodology of accounting and reporting in the State administration and local self-administration (Základné princípy novej metodiky účtovania a vykazovania v štátnej správe a samospráve),
  - Účtovníctvo ROPO a obcí č. 5/2007, Provisions and reserves under the new accounting and reporting methodology (Opravné položky a rezervy podľa novej metodiky účtovania a vykazovania).

The project team prepares further series of approximately 60 various articles to be published in the journal Accounting of budgetary and contribution organisations and municipalities, in various publications of IURA Edition, Businessman's Advisor (Poradca podnikateľa) and via ZMOS.

## 9 Updated activity plan

We provide a comparison of the planned activities with the activities performed during the reporting period, on the basis of the analysis of detailed activities according to the terms of reference under section 5 of the inception report:

Activity	Status	Duration
1 Familiarize with existing migration strategy to accrual accounting and updating it, if needed, according to progress and results of other PFMR projects;	completed	by 3 Apr. 06
2 Prepare report on significant deviations from approved strategy and proposing necessary changes to migration plan;	completed, inception report, section 8.2	by 3 Apr. 06
3 Familiarize with existing primary and secondary accounting legislation including the legislation in the process of preparation;	completed, progress report 2, section 2.1	March 06-Aug. 06
3a Validate the new accounting methodology by Provider;	completed, progress report 3, section 2	marec 06 – aug. 06
4 Prepare report on significant deviations from approved strategy of legislation changes and proposing necessary changes in the new accounting legislation;	completed, inception report, section 8.2	do 3.apr. 06
4a Prepare wording of Act on Accounting amendment for IPSAS consolidation;	completed, progress report 2, section 3	Apr. 06 - Aug. 06
5 Familiarize with all other relevant reports of PFMR project;	completed, inception report, section 6 e, f	by 3 Apr. 06
6 Familiarize with existing fiscal and financial reporting systems focusing on preparing reports in compliance with Slovak accounting standards for public sector, ESA95 and GFS2001, where it is necessary to ensure that all institutions and units involved in this process be included for assessment;	completed, inception report, section 3.4	by 3 Apr. 06
7 Prepare draft report on identified strengths and weaknesses of existing systems, where it is necessary to take into account application of Slovak public sector accounting standards, ESA95, GFS2001 and all existing methodological problems, existing competence framework and existing support by information systems;	completed	Aug. 06
8 Prepare the design of new financial and fiscal reporting systems focusing on preparing reports in compliance with new accounting legislation, ESA95 and GFS2001, where the design must be fully consistent with and linked to the overall PFMR project and it should include: - description of all sub processes necessary for preparing statements, - competence framework (specification of all entities involved into statements preparation, - proposed changes to methodology application, - proposed changes in the information systems support, - time-schedule of implementing the proposed fiscal and financial reporting systems focusing on preparing statements in compliance with national accounting procedures, ESA95 and GFS200;	in progress, progress report 4, section 5	Sep. 06 - June 07
8a Drafting the new consolidation methodology;	in progress, progress report 4, section 3	Oct. 06 - June 07
9 Assistance in coordinating activities needed to prepare statements for 2006 (identification of data submitted by each public sector entity for reporting needs, data-submission time-schedule, data collection system) and assistance in preparing the following statements: - statements for 2006 prepared in compliance with ESA95,	in progress  completed	Oct. 06 - Oct. 07  by Mar.07

Activity	Status	Duration
- statements for 2006 prepared in compliance with GFSM2001	completed	by Aug.07
- Closing account of the State for 2006	in progress, progress report 4, section 2	Mar.-Apr. 07
- Consolidated financial statements for the budgetary chapters of the MF SR for 2006	in progress, progress report 4, section 3	Dec. 06-May 07
10 Prepare the following outputs from the activities stated in point 9:		
- draft of a new structure of the closing account of the State (retaining original sections, including summary financial statements of the State, proposing internal structuring of the closing account of the State also per users), including drafts of amendments of related legislation pending the closing account of the State, closing account of the public administration and annual report of public administration entities,	in progress, progress report 4, section 2	June 07
- concrete recommendations for improving work organisation during summarising and processing ESA95 statements,	in progress, progress report 4, section 4	June 07
- concrete recommendations for improving work organisation during summarising and processing GFSM2001 statements,	planned	Oct. 07
- concrete recommendations for improving work organisation during preparing the consolidated financial statements for the MF SR budgetary chapters.	in progress, progress report 4, section 3	June 07
11 Design of operating manuals for systems of fiscal and financial statements focused on statements for the year 2006 in compliance with new Slovak accounting legislation, ESA95 and GFS2001 consisting of:	in progress, progress report 4, section 5	Oct. 06 - Oct. 07
- reporting data submission rules for all public sector entities (data types, submission time-schedule, submission form, etc.),		
- roles and responsibilities of all public sector entities and dedicated units responsible for preparing statements, and		
- summary of procedures to be carried-out in the process of statements preparation (data aggregation, elimination, statements adjustments, statements submission, etc.);		
12 Updating of operating manuals for fiscal and financial reporting focused on 2007 statements prepared in compliance with new Slovak accounting legislation, ESA95 and GFSM2001;	it will not be possible to carry-out the activity due to delayed passing of the needed legislation	
13 Assessment of "Analysis of need for training activities and of recommendations to the training plan" prepared by other PFMR consultants;	completed, progress report 2, section 7	Mar. 06 - Aug. 06
14 Assessment of activities carried-out by MF SR in accounting training for prior 2 years;		
15 Prepare detailed training plan for 2006-2007 for employees of state administration and local self-administration that must include:	1. training plan for the foundation accrual accounting training (completed, progress report 2, section 7)	Mar. 06 - July 06
- using new accounting methodology and related accounting procedures prepared by the MF SR on accrual basis,	2. training plan for the training for detailed accrual accounting per approved legislation (completed, progress report 3, section 7.3)	Sep. 06 - Oct. 06
- using the new fiscal and financial reporting systems	3. detailed plan for the consolidation training (planned)	Nov. 06 - May 07
16 Preparing relevant study handbook and materials to be used for training activities and for distribution to trainees;	in progress, progress report 4, section 7	Apr. 06 - Oct. 07

Activity	Status	Duration
17 Training of selected set of employees of state administration and self-administration according to training plan.	1. Delivering the Accrual accounting foundation training - completed, progress report 3, section 7.1	Aug. 06 - Oct. 06
	2. Delivering the detailed accounting trainings - in progress, progress report 4, section 7	Nov. 06 - Oct. 07
	3. Delivering the consolidation training - planned	June 07 - Oct. 07
	4. IPSAS - planned	Sep. 07 - Oct. 07
18 Ongoing external communication	in progress, progress report 4, section 8	Apr. 06 - Oct. 07
19 Preparing long-term plan, including the following: - elaborating the recommended model for functioning of the assistance service, i.e. helpdesk for reporting accountants, - assessing the need and the form of permanent education of public administration employees involved in fiscal reporting at all levels.	planned	Oct. 07

## 10 Financial report

In compliance with article 14.3 of the general contractual terms we provide information on the use of finance for the contract execution, i.e. information on

- the number of worked days by persons utilised by the Provider to deliver the contract (tables 1a, 1b),
- ancillary costs spent for the contract execution (tables 2a, 2b).

No contract on subdelivery has been concluded in the reporting period. We expect concluding contracts with additional external lecturers to ensure accounting trainings in the next period.

**Table 1a: Overview of used days per individual experts in the period of 10/2006-01/2007 per annex of April 07**

No	Expert	Allocated days	Used days						
			03/06	04/06	05/06	06/06	07/06	08/06	09/06
1	Richard Farkaš	220	17,0	16,0	18,0	18,0	14,0	17,0	14,0
2	Karol Švitel	179	0,0	18,0	13,0	13,0	11,0	9,5	11,0
3	Viliam Kitta	220	17,0	14,0	13,0	9,3	14,0	11,6	9,7
4	Branislav Ďurajka	220	17,0	13,0	16,0	18,0	14,0	16,0	18,0
5	Mikuláš Zalai	220	8,0	3,6	4,6	10,1	7,4	2,6	1,9
6	Antónia Kovalčíková	200	9,0	10,0	8,0	12,0	15,0	17,0	15,0
7	Alena Kordošová	200	9,0	10,0	11,0	10,0	12,0	14,0	16,0
11	Mária Braníková	70	0,0	0,0	0,0	0,0	0,0	0,0	0,0
12	Terézia Urbanová	70	0,0	0,0	0,0	0,0	0,0	0,0	0,0
8	Karim Mouedden	35	3,1	5,9	4,8	1,3	0,0	2,0	2,0

No	Expert	Allocated days	Used days						
			03/06	04/06	05/06	06/06	07/06	08/06	09/06
14	Tomáš Kuča	60	0,0	0,0	0,0	0,0	0,0	0,0	0,0
9	Ivan Kupkovič	220	12,8	12,6	9,6	9,5	6,8	12,1	12,5
10	Katarína Somogyiová	220	11,0	13,0	9,5	16,0	20,0	23,0	15,0
13	Alena Šranková/Martin Duben	220	13,0	12,0	12,0	12,0	3,0	0,0	0,0
	<b>Total allocated</b>	<b>2354</b>	<b>116,9</b>	<b>128,1</b>	<b>119,5</b>	<b>129,1</b>	<b>117,1</b>	<b>124,8</b>	<b>115,1</b>

No	Expert	Used days								
		10/06	11/06	12/06	01/07	02/07	03/07	04/07	05/07	Spolu
1	Richard Farkaš	11,0	11,0	7,0	10,0	6,0	5,0	5,0	4,0	<b>173,0</b>
2	Karol Švitel	11,0	10,0	11,0	10,0	10,0	15,0	10,0	11,0	<b>163,5</b>
3	Viliam Kitta	14,9	10,3	8,0	4,1	1,4	4,4	7,5	12,2	<b>151,3</b>
4	Branislav Ďurajka	21,0	16,0	14,0	18,0	19,0	2,0	1,0	2,0	<b>205,0</b>
5	Mikuláš Zalai	4,2	4,6	13,0	17,0	18,4	13,8	14,4	16,3	<b>139,7</b>
6	Antónia Kovalčíková	18,0	18,0	14,0	13,0	6,0	4,0	4,0	9,0	<b>172,0</b>
7	Alena Kordošová	22,0	16,0	14,0	16,0	6,0	10,0	3,0	9,0	<b>178,0</b>
11	Mária Braníková	0,0	0,0	0,0	4,0	8,0	3,0	8,0	11,0	<b>34,0</b>
12	Terézia Urbanová	0,0	0,0	0,0	4,0	7,0	7,0	7,0	7,0	<b>32,0</b>
8	Karim Mouedden	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	<b>19,1</b>
14	Tomáš Kuča	0,0	0,0	0,0	0,0	0,0	0,0	2,0	2,0	<b>4,0</b>
9	Ivan Kupkovič	10,9	9,6	8,9	12,0	8,1	4,5	3,9	2,3	<b>136,0</b>
10	Katarína Somogyiová	13,0	11,0	1,0	2,3	12,4	5,0	6,0	21,0	<b>179,1</b>
13	Alena Šranková/Martin Duben	2,8	3,8	1,3	13,4	4,3	3,4	6,8	9,0	<b>96,5</b>
	<b>Total allocated</b>	<b>128,8</b>	<b>110,3</b>	<b>92,1</b>	<b>123,8</b>	<b>106,5</b>	<b>77,0</b>	<b>78,6</b>	<b>115,8</b>	<b>1683,3</b>

**Table 1b: Costs related to the worked time**

Budget in SKK	Used as at 31 May 07 in SKK	Balance in SKK
46 940 240,0	31 225 918,7	15 714 321,3

**Table 2a: Ancillary costs per the budget in total**

Budget in SKK	Used as at 31 May 07 in SKK	Balance in SKK
9 166 015,0	4 192 227,5	4 973 787,5

**Table 2b: Ancillary costs per the budget in detail**

Invoice	Used at	Amount in SKK	Item description
10801	31.3.2006	7 200,0	Translations
Cash receipt	13.7.2006	4 557,5	Training room equipment

Invoice	Used at	Amount in SKK	Item description
3060000100	31.8.2006	223 720,0	Training logistics
3060000143	30.9.2006	279 650,0	Training logistics
3060000313	15.12.2006	99 960,0	Training logistics
3070000056	31.1.2007	378 420,0	Training logistics
3070000109	28.2.2007	799 680,0	Training logistics
3070000195	30.3.2007	799 680,0	Training logistics
3070000271	30.4.2007	599 760,0	Training logistics
3070000392	31.5.2007	999 600,0	Training logistics