

PRACTICAL APPROACHES TO THE APPLICATION OF IPSAS 23 "REVENUE FROM NON-EXCHANGE TRANSACTIONS (TAXES AND TRANSFERS)" IN LOCAL PUBLIC ADMINISTRATION FROM ROMANIA

CIUREA MARIA

ASSOC. PROF., PH.D., UNIVERSITY OF PETROSANI, ROMANIA

email: mariamacris2011@yahoo.com

Abstract

The paper analyzes the process of implementing IPSAS 23 "Revenue from Non-Exchange Transactions" in the Romanian public sector, focusing on the city halls in the Jiu Valley region. The research aims to identify the institutional and professional barriers that prevent the alignment of local accounting practices with international standards, in a context marked by dependence on local taxes and transfers from the state budget. The study adopts a mixed research methodology. The quantitative component is based on the application of questionnaires addressed to personnel in financial departments, to assess the perception of technical difficulties. The qualitative component was carried out through semi-structured interviews with specialists and credit officers, providing an in-depth perspective on decision-making processes and operational barriers in the application of the requirements for the recognition and measurement of non-exchange revenues. The collected data highlights a discrepancy between the theoretical normative framework and the practical reality, sometimes caused by the rigidity of the IT system, the deficit of professional training and the complexity of national budgetary rules. The interviews confirm that a subjective interpretation of the revenue recognition criteria could affect the comparability of financial data. The research underlines the need for specific methodological guidelines and coherent digitalization to ensure real convergence to IPSAS 23. The paper contributes to the specialized literature by offering an applied diagnosis on financial autonomy and transparent reporting in administrative-territorial units, offering concrete recommendations for decision-makers in local government.

Keywords: IPSAS 23, taxes, transfers, implementation, financial reporting, city halls

JEL Classification: H83, M41, M48

1. Introduction

The implementation of IPSAS 23 "Non-exchange Revenue (Taxes and Transfers)" in the Romanian public sector represents a significant challenge, given its complexity and impact on financial reporting. It analyzes a category of revenues that is fundamental to the sustainability of public institutions, especially administrative-territorial units, whose operation is conditioned by the yield of local taxes and redistributed transfers from the state budget [1], [3], [4].

In this context, the importance of applied research on how IPSAS 23 is implemented in practice becomes evident. Local public administration entities - city halls - represent a relevant environment for analysis because they manage a diverse range of non-reciprocal revenues, have financial autonomy and are subject to a complex system of budgetary and accounting rules [6], [11], [8], [9]. The present study aims to investigate to what extent the requirements of IPSAS 23 are reflected in the current procedures and practices of Romanian city halls, to identify discrepancies with the standard and their causes, as well as to provide recommendations for more effective harmonization.

In this sense, the research *aims to:*

- ✓ *assess the impact of implementing the IPSAS 23 standard, "Non-exchange Revenue (Taxes and Transfers)" within the Jiu Valley City Halls;*
- ✓ *identify the institutional, technical and professional barriers that affect the implementation;*
- ✓ *formulate proposals regarding improving the uniformity and transparency of financial reporting in the local public sector.*

The relevance of the study derives both from the need to modernize the Romanian accounting system and from the importance of strengthening the administrative capacity of city halls, in the context of increasing budgetary pressures and European and international reporting requirements [10].

Through the integrated analysis of the theoretical framework, applicable regulations and data collected from practice, the article contributes to understanding the real degree of convergence to IPSAS 23 in local

public administration in Romania and highlights the directions necessary for the implementation of a modern, coherent and transparent reporting system [2], [5], [7], [12] [13], [14].

Finally, the results of the study will contribute to the formulation of relevant conclusions and recommendations for improving the application of this standard in the accounting of the Jiu Valley city halls.

2. Assessment of the impact of the implementation of IPSAS 23 "Revenue from non-exchange transactions (taxes and transfers)" within the Jiu Valley City Halls

2.1. Research methodology

The case study focuses on the implementation of IPSAS 23 “Non-exchange Revenue (Taxes and Transfers)” within the Jiu Valley City Halls. In order to objectively assess how this standard is applied and to identify the challenges and opportunities associated with its implementation, we chose a mixed research methodology, which combines both quantitative and qualitative methods.

The quantitative method involves the use of a questionnaire addressed to civil servants within these city halls. It allows the collection of structural and measurable data on their perceptions, knowledge and practices regarding IPSAS 23. Through this approach, the aim is to obtain an overview of the degree of awareness and application of the standard within the financial and accounting departments, but also to assess the degree of application of this standard in everyday practice.

The qualitative method will include semi-structured discussions with key representatives of the city halls, including the economic director and the internal auditor. These interviews will provide more detailed and in-depth insights into the challenges encountered and how the implementation of IPSAS 23 affects the financial functioning of the institution. The methodology used is justified by the complexity of the analyzed subject and the need to obtain a comprehensive understanding of how the IPSAS 23 standard is implemented within these city halls.

Semi-structured interviews complement the quantitative data by providing additional details and by exploring in-depth topics of interest. These interviews allow for an open discussion of the problems and obstacles encountered in the implementation of the standard, as well as the perceived benefits. Thus, they provide context and nuance the understanding of the aspects captured by the questionnaire. Together, these methods provide a solid basis for formulating well-founded conclusions and proposing practical recommendations.

The questionnaire was designed with the aim of assessing perceptions, knowledge and practices related to the implementation of the IPSAS 23 standard within the City Halls of the Jiu Valley.

The questionnaire was structured into **five main sections**:

General Information: This section collects general information about the respondents, such as the position held and the length of time they have been in the city hall. The aim is to understand the demographic profile of the respondents and to analyse the responses according to these characteristics.

Section I: Knowledge of IPSAS 23. In this part, the questions focus on the level of knowledge of the respondents regarding the IPSAS 23 standard. The questions are formulated to verify whether the officials are familiar with the requirements of the standard and whether they have participated in training courses or other educational activities related to this subject.

➔ *Sections II-III: Practices and application of IPSAS 23.* This section assesses how the IPSAS 23 standard is applied in practice in the respective city halls. The questions address issues related to the procedures for recognizing income from taxes and transfers, compliance with the accounting principles imposed by the standard and the challenges encountered in implementation.

Section IV: Perceptions on the implementation of IPSAS 23. In this section, the questionnaire explores the respondents’ perceptions regarding the benefits and disadvantages of implementing the standard. Also included are questions about the impact of IPSAS 23 on financial transparency and on the city hall’s ability to manage public funds.

Section V: Additional comments section. In this section, the questionnaire proposes an open-ended response where respondents can make individual comments and come up with suggestions regarding the implementation of the IPSAS 23 standard within the City Halls of the Jiu Valley.

Question format and structure. The questionnaire includes closed questions (proposing multiple options for answers). This structure allows for the collection of clear and concise data, but also captures the nuances in the participants' responses.

Piloting the questionnaire. Before distributing the questionnaire to a larger sample of respondents, it was tested on a small group of 10 city hall officials to identify any ambiguities or problems of understanding. Based on the feedback received, the questionnaire was revised to ensure the clarity and relevance of the questions. Through this rigorous methodological approach, the questionnaire was intended to be an efficient tool for obtaining relevant data and for formulating solid conclusions within the case study.

The questionnaire was distributed through several methods, such as:

Face to face: Direct interviewing of 12 city hall employees;

E-mail: Sending the questionnaire by e-mail to a number of 49 employees. A total of 49 questionnaires were initially distributed and 42 responses were received. The total number of respondents was 54 civil servants out of a total of 61 people employed in the financial and accounting departments, recording a response rate of 88.52%.

The profile of the respondents varied, an attempt was made to collect information both from employees with extensive professional experience (6-10 years), but also from new employees who took part in the implementation of the IPSAS 23 standard, professional experience (0-5 years).

Regarding obtaining consent, the assurance that the respondents understood the purpose of the questionnaire and that their data would be used anonymously and confidentially was paramount.

2.2. Research results

In order to evaluate the implementation of the IPSAS 23 standard "Non-exchange Revenue (Taxes and Transfers)" within the Jiu Valley City Halls, a questionnaire was designed for employees in the financial and accounting departments of these institutions. The questionnaire was structured into five essential sections covering the fundamental aspects of the standard: general knowledge about IPSAS 23, the treatment of taxes and transfers, the impact and challenges encountered, as well as other additional comments. The research method used was quantitative, collecting data from 54 employees each with different levels of experience in public administration. The research method chosen was the questionnaire, due to its ability to collect standardized data from a relatively large number of respondents in total, in a relatively short time (October 2025 - December 2025). The questionnaire allowed obtaining an objective perspective on how IPSAS 23 is implemented and perceived within these municipalities, offering the possibility of a detailed analysis of the challenges and its impact on financial reporting. The choice of this method was justified by the need to obtain concrete and comparable data to assess the efficiency of the implementation of the IPSAS 23 standard and to propose possible improvements.

A. Presentation the questionnaire

Section 1: Implementation of IPSAS 23 within the Jiu Valley city halls. This section aimed to assess the level of knowledge and participation in training sessions on IPSAS 23.

Question 4: Do you have knowledge related to the IPSAS 23 standard?

- ✓ Yes: 48 answers
- ✓ Don't know: 6 answers

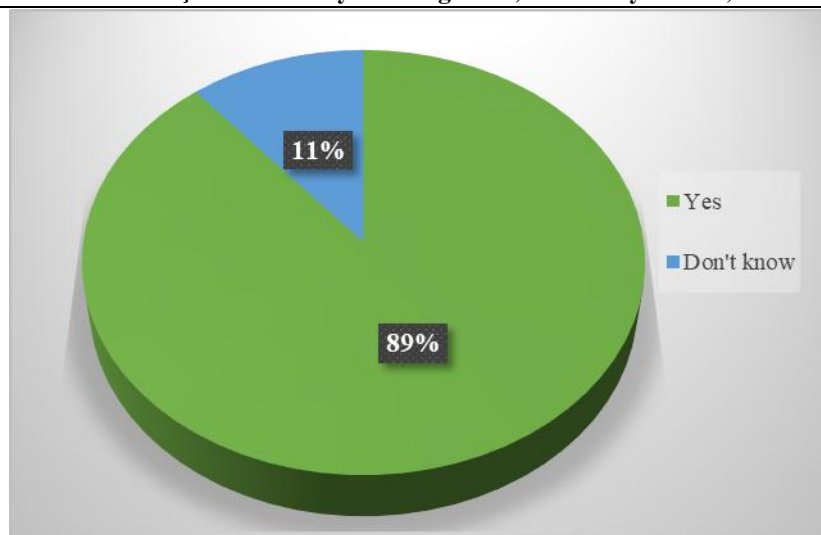


Figure 1. Responses regarding knowledge of IPSAS 23

The majority of respondents (89%) are aware of IPSAS 23, indicating a general level of awareness within the institutions. This suggests that employees have had contact with information on IPSAS 23, either through individual documentation, training, or through various other sources.

Question 5: Have you participated in training sessions or training on the implementation of IPSAS 23?

- ✓ Yes: 35 responses
- ✓ Partially: 19 responses

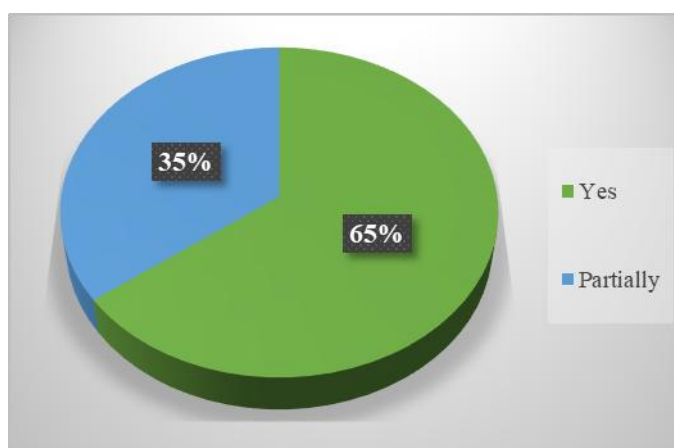


Figure 2. Responses regarding participation in trainings or instruction

A significant portion of employees (65%) participated in training sessions, indicating an effort on the part of the institutions to ensure adequate implementation of the standard. However, there is a considerable number of employees who have only partial knowledge (35%), which may indicate the need for additional training sessions.

Section 2: Treatment of taxes under IPSAS 23. The questions in this section concerned the recognition and presentation of tax revenues, according to the requirements of the standard.

Question 6: When are tax revenues recognized within the City Hall where you operate according to IPSAS 23?

- ✓ At the time of collection: 1 answers
- ✓ At the time of issuance of the debt instrument: 51 answers
- ✓ At the time they become due: 2 answers

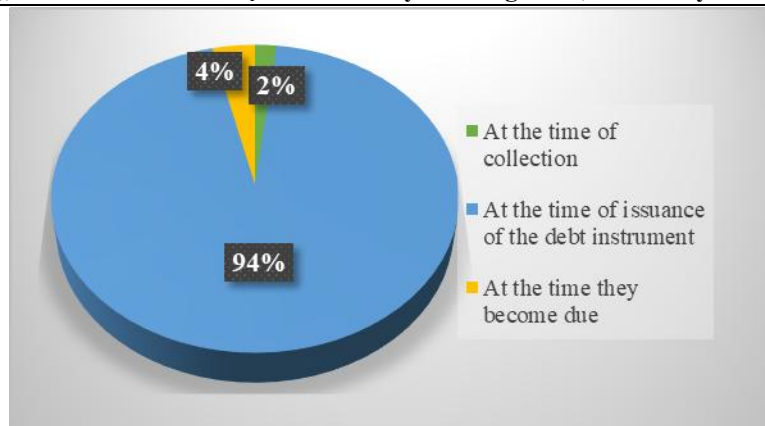


Figure 3. Responses regarding the timing of tax revenue recognition

The majority of respondents (94%) indicated that tax revenues are recognized at the time the receivable is issued, which is consistent with the requirements of IPSAS 23. This suggests a uniform application of the recognition principles.

Question 7: Are specific recognition and measurement principles under IPSAS 23 applied for different types of taxes?

- ✓ Partially: 52 responses
- ✓ Don't know: 2 responses

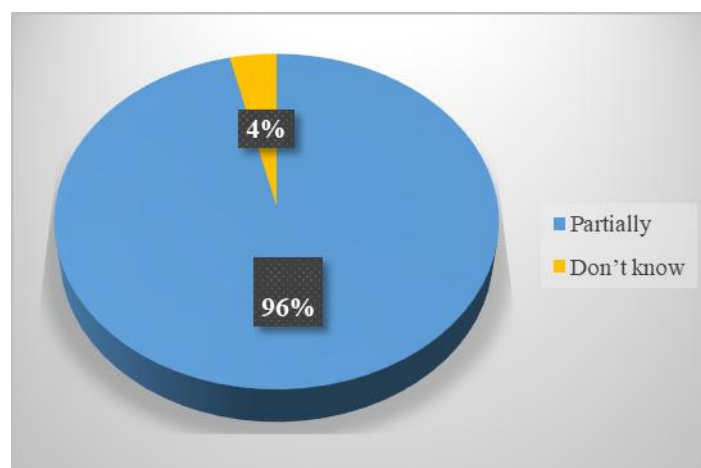


Figure 4. Responses regarding the application of specific recognition and measurement principles

A significant proportion of respondents (96%) indicated that the specific principles are only partially applied, which may reflect difficulties in uniformly implementing the standard for all types of taxes, due to the specifics of the Romanian public system.

Question 8: How are tax revenues presented in the financial reports of the city hall?

- ✓ Separately, according to the requirements of IPSAS 23: 53 responses
- ✓ Combined with other types of revenues: 2 responses
- ✓ Not presented separately: 1 answers

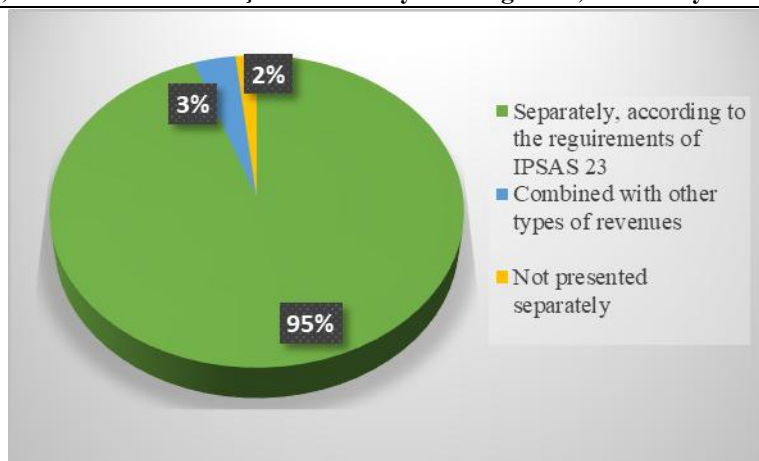


Figure 5. Responses regarding the presentation of tax revenues in financial reports

The majority of employees (95%) confirm that tax revenues are presented separately in the financial statements, which is in line with the requirements of the standard and reflects transparency in reporting.

Question 9: To what extent do you consider the assessment and recognition of tax revenues to be correct and complete?

- ✓ Very good: 15 responses
- ✓ Good: 10 responses
- ✓ Partially correct: 35 responses
- ✓ Don't know: 1 response

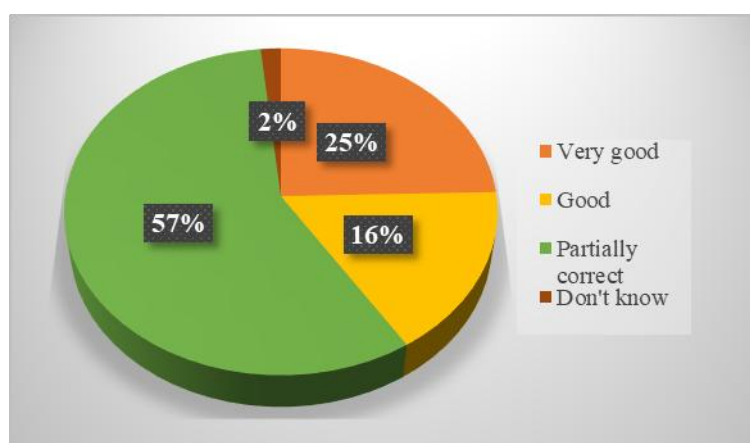


Figure 6. Responses regarding the correct assessment and recognition of tax revenues

This result indicates that there is a perception that the assessment and recognition of tax revenues is not always completely correct, which may suggest the need for improvements in the application of the standard.

Section 3: Treatment of transfers under IPSAS 23. This explored the methods of recognition and assessment of transfers, as well as the difficulties encountered.

Question 10: How are transfer revenues recognized within the city hall?

- ✓ At the time of collection: 1 answers
- ✓ At the time of the irrevocable transfer commitment: 4 answers
- ✓ Based on specific conditions attached to the transfer: 49 answers

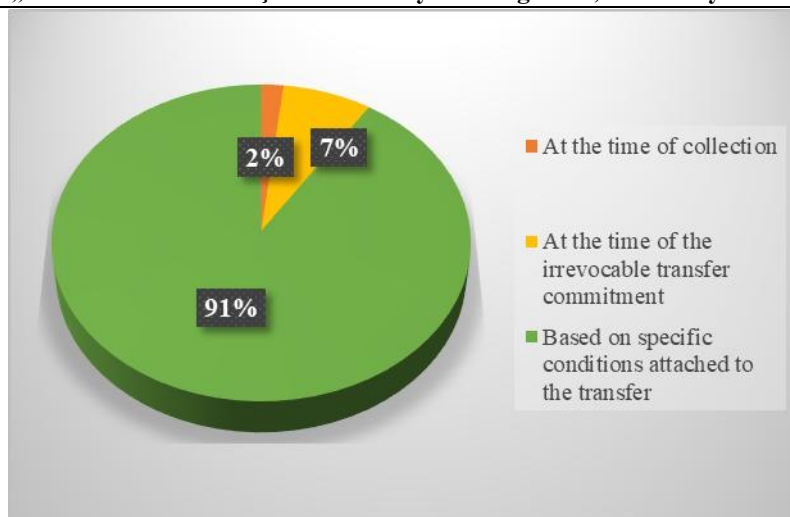


Figure 7. Responses regarding the recognition of income from transfers

The majority of respondents (91%) indicate that the recognition of income from transfers is based on specific conditions, which is in accordance with IPSAS 23 and reflects a correct application of the standard.

Question 11: Are transfers received correctly valued and recognized at fair value?

- ✓ Yes: 50 responses
- ✓ Partially: 4 responses
- ✓ Don't know: 0 responses

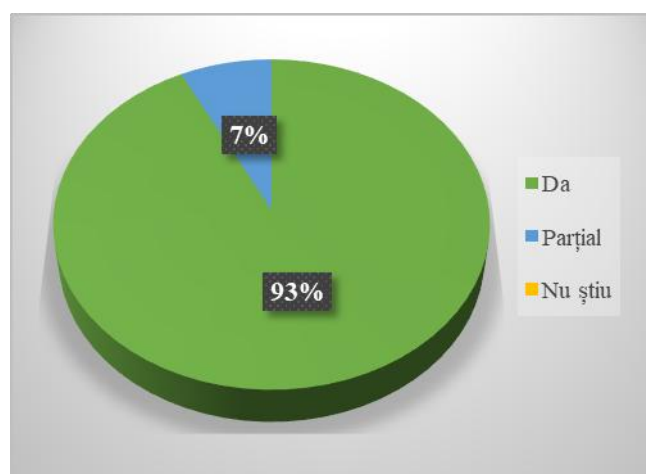


Figure 8. Responses regarding the measurement and recognition of transfers received at fair value

From the responses received, the majority of employees (93%) believe that the measurement and recognition of transfers are correct, which is a positive indicator for compliance with IPSAS 23.

Question 12: How are conditional transfers managed and reported in the financial statements?

- ✓ As liabilities until the conditions are met: 49 responses
- ✓ As income as soon as they are received: 5 responses

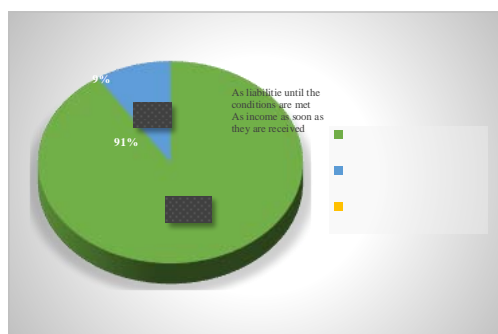


Figure 9. Responses regarding the management and reporting in the financial statements of conditional transfers

This result indicates a correct application of the standard, where conditional transfers are treated as liabilities until the conditions are met, according to IPSAS 23.

Question 13: Are there difficulties in applying IPSAS 23 for the recognition and measurement of transfers received?

- ✓ Yes: 1 response
- ✓ Partially: 1 responses
- ✓ No: 53 responses

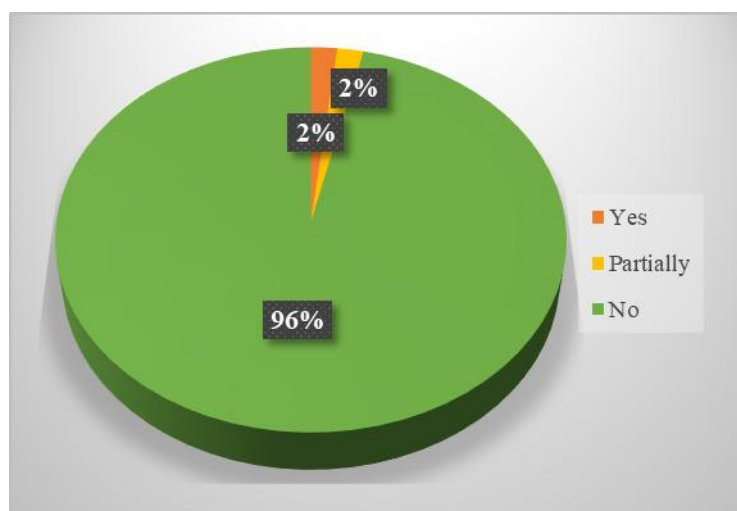


Figure 10. Responses on the management and reporting of conditional transfers in the financial statements

The results show that 96% of respondents do not encounter significant difficulties in applying the standard, which suggests that the implementation process was effective and correctly applied.

Section 4: Impact and challenges of implementing IPSAS 23. This section was designed to identify specific challenges and assess the impact of implementing the standard on the transparency and accuracy of financial reporting.

Question 14: What are the main challenges you face in applying IPSAS 23 for tax and transfer revenues?

- ✓ Correct valuation of revenues: 5 responses

- ✓ Correct interpretation of transfer conditions and restrictions: 47 responses
- ✓ Inadequate IT systems: 2 responses

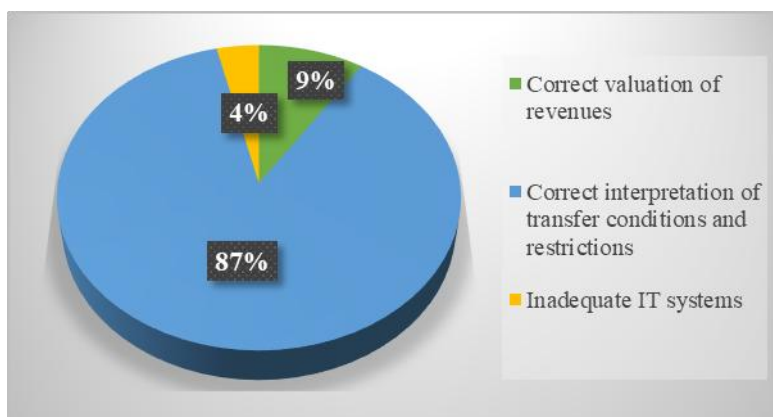


Figure 11. Responses to challenges in applying IPSAS 23

The correct interpretation of the conditions and restrictions associated with transfers represents the biggest challenge, suggesting the need for further clarification and training to ensure consistent application of the standard.

Question 15: How do you think the implementation of IPSAS 23 has influenced the transparency and accuracy of financial reporting?

- ✓ Significantly improved: 49 responses
- ✓ Slightly improved: 4 responses

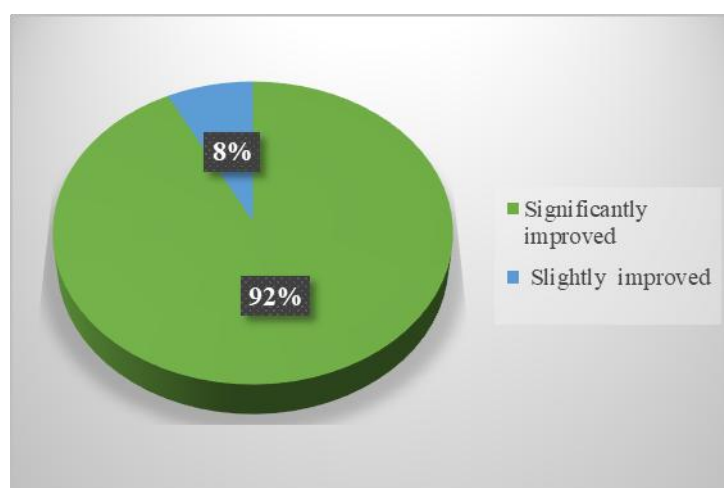


Figure 12. Responses on the impact of IPSAS 23 implementation on transparency and accuracy of financial reporting

The responses to this question indicate a significant positive impact of IPSAS 23 implementation on transparency and accuracy of financial reporting, an important result that validates the efforts made by the municipalities.

Question 16: Are there specific recommendations for improving the implementation of IPSAS 23?

- ✓ More training sessions for staff: 6 responses
- ✓ Development of a practical guide for implementation: 35 responses
- ✓ Improvement of IT systems: 3 responses
- ✓ Collaboration with other institutions for the exchange of good practices: 10 responses

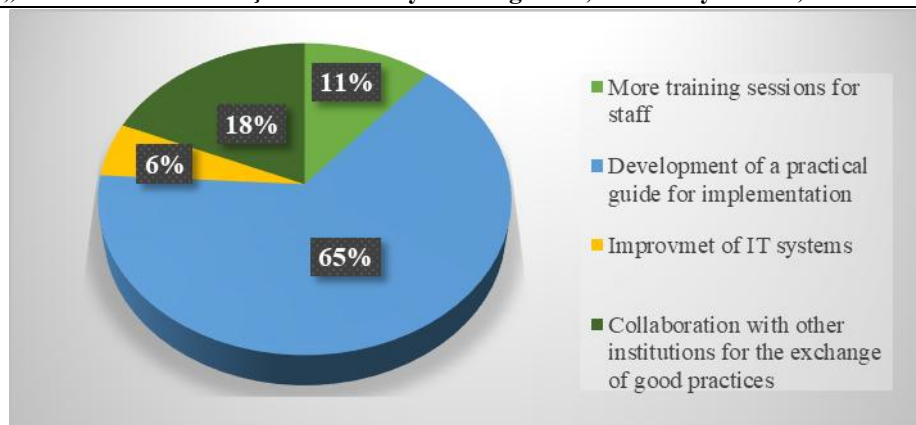


Figure 13. Responses to recommendations for improving the implementation of IPSAS 23

The main recommendations concern the need to develop detailed practical guidance and collaborate with other institutions to exchange best practices, suggesting that there is still significant potential for improvement in the implementation process of the standard.

B. Interpretation of the results

Regarding the level of knowledge and training of the IPSAS 23 standard, the results indicate that, within the Jiu Valley City Halls, there is a general knowledge of the IPSAS 23 standard by the majority of respondents. Out of the 54 responses, only 6 people responded that they are not completely familiar with the standard. This suggests that, although IPSAS 23 is not a completely unknown concept, there are minor differences in the knowledge levels of some employees, which will not negatively influence the application of the standard in practice.

Another important aspect is participation in training sessions. The majority of respondents (35 out of 54) participated in training sessions, and the rest indicated that they only participated in some of the training sessions. This suggests a notable effort on the part of the city halls to train employees in relation to the implementation of IPSAS 23, but also the need to ensure more consistent and complete training to cover the existing gaps.

Regarding the recognition and presentation of tax revenues, the results show a relatively uniform application of the principles of IPSAS 23, with 52 respondents indicating that revenues are recognized when the debt instrument is issued. This is consistent with the standard, which emphasizes that tax revenues should be recognized when there is a legal debt instrument [17], [18]. However, the fact that 2 respondents responded that revenues are recognized when collected suggests a possible lack of awareness of the application of the standard by employees who do not actually work with the financial-accounting side (for example: cashiers and employees with operational records).

Regarding the presentation of tax revenues in financial reports, the majority of respondents (53) indicated that they are presented separately, in accordance with the requirements of IPSAS 23. This reflects a high level of compliance and transparency in reporting, but there is still a small number of respondents suggesting that revenues are not presented separately, which may pose a risk to the accuracy of financial reporting.

In the case of the recognition and measurement of transfers, the results show that transfer income is generally recognized in accordance with the specific conditions attached to them, which is consistent with IPSAS 23. However, there is a small proportion of respondents who are not fully confident about the correctness of this assessment, which indicates the need for further clarification and uniformity of practices. The fact that the majority of respondents consider that transfers are correctly managed, as liabilities until the conditions are met, reflects a good application of the principles of IPSAS 23. However, the responses suggest that some employees still encounter

difficulties in applying this standard, which may be the result of varying interpretations of the conditions attached to transfers. The main challenges identified by respondents relate to the correct interpretation of the conditions and restrictions attached to transfers, which indicates a significant area for improvement. This may be related to the complexity of the transfers and the specificity of the conditions imposed by different funding sources, such as European funds or government grants.

Regarding the impact of implementing IPSAS 23, the results are very positive, with 49 out of 54 respondents stating that implementing the standard has significantly improved the transparency and accuracy of financial reporting. This feedback suggests that while there are challenges in implementing IPSAS 23, the benefits of this standard in terms of transparency and compliance are appreciated and recognized by employees.

3. Recommendations for the implementation of IPSAS 23 standard within the Jiu Valley City Halls

The key results suggest some clear directions for the implementation of IPSAS 23 within the Jiu Valley City Halls. The need for additional training sessions and the development of a practical guide for implementation are the main recommendations made by the response. This reflects the need for continuous support for employees, so that they can correctly apply the principles of IPSAS 23. In this regard, to ensure an efficient implementation of this standard, it is essential to invest in the training and professional development of accounting staff in the public sector through the continuous training program, consisting of organizing courses and periodic updates to compete in accounting and periodic seminars to compete in accounting and periodic seminars. At the same time, it is important to make educational resources available to the public, develop and distribute educational materials, guides that explain in detail the principles, and the application of national legislation and regulations to the application of the standard as well. Similarly, what makes information systems [1], [16] is identified as a necessity, suggesting that the current technological infrastructure may not be fully adequate to support the complex requirements of the standard.

By modernizing accounting and reporting systems (for example: ForExeBug System), implementing modern software to support compliance with this standard will ensure that accounting systems are integrated and allow for coherent and IPSAS-compliant financial reporting.

In conclusion, the results of the questionnaire show that the Jiu Valley Municipalities have made important steps in implementing IPSAS 23, with a positive impact on the transparency and accuracy of financial reporting. However, in order to achieve an optimal level of compliance and efficiency, it is necessary to address the identified challenges, so that to capture these results, the implementation can become even more efficient, contributing to better financial management and transparent reporting.

4. Conclusions

This paper focused on the analysis of the implementation of the International Public Sector Accounting Standard IPSAS 23, “Non-exchange Revenue (Taxes and Transfers)” within the Jiu Valley City Halls. This topic is particularly relevant for public administrations in this area, as it provides a uniform and transparent framework for the recognition of tax and transfer revenues, thus contributing to improving the quality of financial reporting. City halls have the responsibility to manage and report revenues in accordance with this standard in order to ensure transparency and accountability in the use of public funds.

Following the analysis and application of the questionnaire within these city halls, it can be concluded that the implementation of the standard has brought significant changes in the way in which tax and transfer revenues are recognized and reported, demonstrating a correct understanding and application of it, but there are still challenges related to the correct and complete assessment of these revenues.

Therefore, it can be concluded that the implementation of IPSAS 23 within the Jiu Valley City Halls has represented an important step in the modernization and standardization of the

processes of recognition and reporting of tax and transfer revenues. However, in order to maximize the benefits brought by this standard, a continuous investment is required in the training of personnel and in the development of the infrastructure necessary for an efficient and coherent application of the standard. A correct application not only improves the quality of financial reporting, but also contributes to a better management of public resources and to increased transparency in local public administration. By proactively addressing the identified challenges, these mayoralities can become a model of good practices in the implementation of international accounting standards in the public sector in Romania.

5. Bibliografie

[1] **Beșteliu E.N.** (2021), *Study on the possibilities of extending the application of International Standards for the Public Sector Accounting (IPSAS) in public accounting in Romania and in the Ministry of National Defence*, Bulletin of "Carol I" National Defence University, 10(3), pp. 68-83, <https://doi.org/10.53477/2284-9378-21-25>.

[2] **Cenar I., Cioban E.** (2022), *Implementation of Internațional Public Sector Accounting Standards (IPSAS): Variables and challenges, advantages and disadvantages*, Annals of the University of Petroșani, Economics, 22(1), pp. 55-64

[3] **Ciurea M.** (2018), *Considerations on the need to implement International Accounting Standards for the Public Sector in Romania*, Annals of the University of Petrosani, Economics, 18 (1), 35-44.

[4] **Ciurea M., Rakos I. S.** (2022), *Implementation of Financial Reporting in the Romanian Public System According to International Accounting Standards (IPSAS): Theoretical-Methodological Approaches*. In *Perspectives of Management Accounting for Sustainable Business Practices*, (pp. 92-114), IGI Global Scientific Publishing.

[5] **Crisan R.A., Nistor S.C., Tiron-Tudor A., Oprisor T.** (2016), *Ipsas Implementation and Perspectives for Epsas Implementation at the European Union Local Government Levels*, Journal Studia Universitatis Babeș-Bolyai Negotia, LXI (1), pp.63-87.

[6] **Dura C., Ghicăjanu M.** (2025), *Overcoming barriers to SME internationalization and globalization. Insights from a systematic literature review*, Annals of the „Constantin Brâncuși” University of Târgu Jiu, Economy Series, 5(1), pp. 164-175.

[7] **Hlaciuc E., Olaru (Colbea) E.A., Cosmulese G.C.** (2024), *The Impact Of Adopting International Public Sector Accounting Standards On The Quality Of Financial Reporting In Romania*, European Journal of Accounting, Finance & Business, 12(2), pp. 36-43.

[8] **Măcriș M.** (2015), *Contabilitatea instituțiilor publice, Ediția a II- a revizuită și adăugită*, Editura Universitas, Petrosani.

[9] **Măcriș M.** (2009). *Contabilitatea instituțiilor publice*, Editura Universitas, Petrosani

[10] **Niță D.,** (2025), *Entrepreneureship among young people: A bibliometric perspective analysis*, Annals of the „Constantin Brâncuși” University of Târgu Jiu, Economy Series, 5(1), pp. 305-317.

[11] **Niță D., Drigă, I.** (2008), *The integration of Jiu Valley's economy on regional and national level*, Annals of the University of Petrosani, Economics, 8(2), pp.31-40.

[12] **Olaru (Colbea) E.A.** (2023), *Efectele adoptării IPSAS în instituțiile publice din România asupra calității raportărilor financiare*, CECCAR Business Review, 4, pp. 17-27, 2023 DOI: <http://dx.doi.org/10.37945/cbr.2023.04.03>

[13] **Popa-Paliu L.** (2016), *Legislative, accounting and fiscal non-conformities*, Annals of the „Constantin Brâncuși” University of Târgu Jiu, Economy Series, Special Issue (2), pp.38-40.

[14] **Paliu-Popa L., Cosneanu L.** (2021), *Accounting methodology specific to operational leasing for lessee from a national and international perspective*, Annals of the „Constantin Brâncuși” University of Târgu Jiu, Economy Series, 2, pp 42-48.

[15] Popa-Paliu L., Bușan G., Ecobici N., Chirtoc I.E. (2025a), *Transforming accounting in the digital age: The impact of information technologies on processes and professional skills*, Annals of the „Constantin Brâncuși” University of Târgu Jiu, Economy Series, 5(1), pp 15-21.

[16] Popa-Paliu L., Bușan G., Ecobici N., Chirtoc I.E. (2025b), *The digital transforming of accounting in Romania in the context of European regulatory convergence*, Annals of the „Constantin Brâncuși” University of Târgu Jiu, Economy Series, 5(2), pp 65-72..

[17] Ordinul Ministrului Finanțelor Publice nr. 2021/2013 pentru modificarea și completarea Normelor metodologice privind organizarea și conducerea contabilității instituțiilor publice, Planul de conturi pentru instituțiile publice și instrucțiunile de aplicare a acestuia, aprobate prin Ordinul ministrului finanțelor publice nr. 1.917/2005, publicat în Monitorul Oficial nr. 831/24.12.2013.

[18] IFAC (2024), <https://ifacweb.blob.core.windows.net/publicfiles/2024-12/A32-IPSAS-23.pdf>.