

Regulations
on accounting of statements of the Government Payment Portal created by the
Central Bank of the Republic of Azerbaijan

General provisions

1.1. These Regulations have been developed in accordance with the ‘Regulations on preparation and application of strict reporting blanks in line with business nature of enterprises and organizations, as well as individuals engaged in entrepreneurship’ approved by Resolution# 118 of the Cabinet of Ministers of the Republic of Azerbaijan dated 27 August 2004 and determine procedures for accounting of statements of the Government Payment Portal (GPP) created by the Central Bank of the Republic of Azerbaijan.

1.2. GPP statements are income receipts generated automatically when making payments using any form of settlement (cash, payment cards, bank accounts, etc.) through the portal.

1.3. GPP statements are the confirmation of payments made through the portal.

1.4. The form of GPP statements with the details determined herein is approved by the Ministry of Finance of the Republic of Azerbaijan.

1.5. GPP statements are not allowed to be replaced with original accounting documents with similar details.

Requisites of GPP statements

2.1. GPP statements have the same form, regardless of which settlement form payer uses, and contain the following details:

2.1.1. Portal operator’s name;

2.1.2. Unique number and date of the income receipt;

2.1.3. Name of the public institution or mass service enterprise;

2.1.4. Payer’s registration code and full name in the GPP;

2.1.5. Service user’s (payer him/herself or the person who makes his/her payments) identification information in the information system of the public

institution or mass service enterprise (code, personal identification number (PIN) or TIN), full name, address, legal person's or private entrepreneur's TIN;

2.1.6. Name of the service center (where payments are made at bank divisions located at 'ASAN service' centers under the State Agency for Service to Citizens and Social Innovations under the President of the Republic of Azerbaijan and information resources of the Agency);

2.1.7. Name and TIN of the organization that receives the payment;

2.1.8. Amount paid on the invoice in numbers and writing, service fee for payment (if charged), total amount (if service fee is charged for payment);

2.1.9. Number of the document;

2.1.10. Budget classification code (if payments are made to the state budget);

2.1.11. Budget level code (if payments are made to the state budget);

2.1.12. Treasury account (if payments are made to the state budget);

2.1.13. Name of the service (in case of non-budget payments);

2.1.14. Type of settlement;

2.1.15. Transaction number (if payments are made with payment cards);

2.1.16. Full name and signature of the operator and the payer (if payments are made in cash).

2.2. Additional details are included to GPP statements depending on the nature of operations.

Numbering of GPP statements

1.1. The portal automatically generates numbers for GPP statements.

1.2. The portal ensures uniqueness of numbers of GPP statements centrally.

Accounting of GPP statements

4.1. The portal maintains accounting of statements on payments made through the GPP.

4.2. Information on payments made in the GPP is stored as an electronic document secured with an electronic signature within the timeframe specified in Article 29.1.4 of the Law of the Republic of Azerbaijan on Electronic Signature and Electronic Document.

4.3. A statement on confirmation of the payment made in the GPP can be obtained immediately or at any time, including repeatedly.

4.4. A statement on payments made through the GPP is printed and presented to the payer (except for the case when the payer makes the payment directly through the portal).