

## From Servant to Master?

On the evolving relationship between accounting and budgeting  
in the public sector

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**This paper addresses the evolving relationship between accounting and budgeting in the public sector. At the lowest stage, accounting has no influence over budgeting, it then tracks the flow of budgetary resources, and furthermore compares actual with expected performance, dutifully following budget rules all the time. But the nature of the relationship changes when accrual accounting acquires the confidence to challenge budgeting rules, necessitating an explanation of their differences, and possibly ending up converting budgeting to the accrual basis as well. This has happened only in a few countries so far. Whether the "servant" will become the "master" globally remains to be seen.**

**Keywords:** accounting, budgeting, public sector

### 1 Introduction

The annual budget and financial reports are a government's main media for communicating fiscal information to the public. In many, if not most, countries, the budget is the primary one, with financial reports playing the second fiddle. Perhaps this is as it should be, because the government budget is a powerful tool for allocating scarce resources to competing priorities, serving as a basis for raising revenues and borrowing to finance deficits, if any. Financial reporting is inherently ex post; by the time financial statements are released, the information is "old news". Expenditure budgets distribute government benefits and build the legal basis for taxation, thus directly affecting the welfare and economic well-being of the public. Accounting produces numbers, and even the most sophisticated financial reports could have only indirect effects on the public. Therefore budgets

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of democracies are debated in length by politicians as they set national priorities, thus attracting media and public attention. On the other hand, the publication of its annual reports is usually a non-event as far as the public is concerned.

Over the last three decades, the relationship between budgeting and accounting has changed considerably in some countries. Instead of instinctively obeying budget laws and concepts (as a servant), accounting has begun to take a more independent stance in some matters.

This paper describes the five possible stages in the relationship between accounting and budgeting in government. At stage 1, budgeting is not influenced by *ex post* accounting information. At stage 2, accounting supplements the budget process by providing reports on budget execution. At stage 3, as a feedback mechanism, financial reporting complements budgeting by communicating “actual to budget” variances. At stage 4, accounting, the “servant”, talks back to the budget, the “master”, and begins to criticize certain budget concepts and methods. However, being unable to change the power relationship, accounting is obliged to settle for a “reconciliation” of different budget and accounting numbers. Finally, at stage 5, accrual accounting principles seek to change the traditional cash and legal bases commonly used in budgeting.

The relationship between governmental accounting and budgeting has practical relevance for accounting standard-setters and accounting officers in governments as the relationship determines whether accounting (a) is merely a “tool” of budget execution, (b) should use the budgeting rules in providing feedback on financial performance, (c) should create its own rules and define financial performance from an accounting perspective, or (d) is independent of budgeting and is even able to impose its concept on budgeting (Chan, 2007; GASB, 2006). These fundamental questions need to be resolved for setting standards on governmental accounting. The relationship between budgeting and accounting also affects the jurisdiction and therefore the scope of governmental accounting standard-setters. For example, the American government accounting standard setters are explicitly prohibited from establishing budgeting concepts and standards (FASAB, 2009; GASB, 2010). The International Public Sector Accounting Standards Board (IP-SASB) is restricted by its terms of reference as its focus is solely on “high-quality accounting standards” for “the preparation of general purpose financial reports” (IFAC, 2012).

Research on the relationship between governmental accounting and budgeting lies in the intersection of two major fields of research. Our preliminary review found very few references on the overlap (e.g. Pendlebury and Jones, 1985; Hughes, 2004; Chan, 2008; Kuteesa, 2012). It appears that due to specialization and comparative advantage researchers and practitioners go deeply into technical issues on their own field. This paper aims to bridge the gap by asking how do accounting and budgeting relate to each other, and how has their relationship changed over the past few decades.

Governmental accounting and budgeting have a complicated relationship because they share some similarities but differ in some significant ways: both produce financial information; both are a kind of fiscal language, but budgeting and (financial) accounting might differ in locus, time perspective, their conceptual model, their recording system, and measurement method (Chan, 2008: Exhibit 2).

This paper offers a synthetic overview by finding a pattern in the individual experiences of different countries over the past few decades. Using examples from several countries, this paper describes the evolving relationship between accounting and budgeting. The aim of this paper is not to identify the drivers and influencing factors for this development. While there are too few data points to predict a trend of moving from stage 1 to stage 5 – hence the question mark in the title of the paper – the possibility already exists, and we invite the reader to contemplate about the role reversal between these two basic public financial functions.

## **2 Stage 1: Budgeting Not Influenced by Accounting**

At this stage, historical accounting information hardly has any influence on budgeting. Budgeting is looking forward by nature and does not have to be encumbered by the past. Such an arrangement could take place in several ways:

- (1) Financial reports derived from accounting data are about the past. Since budgeting is inherently forward-looking, it does not necessarily have to consider the past, which after all cannot be changed.
- (2) Budgetary decisions are easier without the burden of the legacy of past commitments. For example, some American state and local governments made promises to employees for their retirement pension and other post-employment benefits (OPEB) such as health care without considering their costs (see, for example, Malanga, 2012).
- (3) Financial information from the accounting system could come too late for budget decision making. When the budget for year (t+1) is prepared in year t, year t is still in progress and financial statements for year (t-1) may not be available if the books were closed or audit finished late and budgets are submitted early.
- (4) Finally, it is possible that a government's accounting system is in such poor shape that its information outputs are not credible or useful in budget decision making.

To sum up, budgeting and accounting are independent from each other. Budgeting takes the leading role within the financial framework and accounting merely keeps track of past transactions.

### 3 Stage 2: Accounting Supplements Budgeting

At stage 2, accounting supplements budgeting by passively adopting budgetary concepts and legal requirements. Thus, if a budget law requires cash-basis accounting and debt proceeds is considered as a source of revenue, the accountant would acquiesce. Using the budgetary basis, budgetary accounting would measure the collection of revenues against the targets (Exhibit 1) and budget execution would inform managers about the available balance in an appropriation (Exhibit 2).

Exhibit 1: A Revenue Ledger

	Projected Amount	Collected Amount	Uncollected Amount
1. Initial projection	\$1,000,000		\$1,000,000
2. Actual collection, 1st month		\$100,000	\$900,000
3. Revision of projection	-\$50,000		\$850,000
...			

Note: 1. The city council approved the collection of \$1,000,000 of a tax for a fiscal year.  
 2. After collecting \$100,000 during the first month.  
 3. Later the city council authorized the revision of revenue estimate by \$50,000.

Figure 1: Revenue Accounting on a Cash Basis (Source: Chan and Zhang, 2012)

Exhibit 2: A Simplified Appropriation and Spending Ledger

	Appropriation	Use of Appropriation	Available Balance
1. Initial Amount	\$100,000		\$100,000
2. Cash outlay		\$20,000	\$80,000
3. Encumbrance		\$40,000	\$40,000
4. Adjustment for cost increase		\$3,000	\$37,000
5. Adjustment for Supplemental appropriation	\$10,000		\$47,000

Note: 1. The city council approved \$100,000 for a certain program.  
 2. \$20,000 was paid for equipment and supplies.  
 3. A contract for services with estimated cost of \$40,000 was signed.  
 4. After services were provided, the government received and approved a bill of actual cost of \$43,000 for payment.  
 5. The city council approved an additional \$10,000 for the program.

Figure 2: Accounting for Spending on a Budgetary Basis (Source: Chan and Zhang, 2012)

The examples clearly show that accounting underlies the budgetary concepts and aims to keep track of what has been determined in the budget. These simplified budgetary accounting reports are extracted from real-life examples in typical American government accounting textbooks (such as Wilson, Reck and Kattelus, 2009). Revenue is budgeted on a cash basis, and the “use” of appropriations includes cash payments and pre-emptive deductions for contractual obligations to strengthen budgetary control. This kind of budgetary accounting is practiced at very micro-levels: a subsidiary ledger for each revenue source or for each appropriation to a department, program or line-item.

While stage 2 may suffice for internal budgetary control within a fiscal year, this information is typically available only to managers. The public may be more interested in more aggregated and evaluative information on an annual basis, which is provided at the next stage.

#### 4 Stage 3: Financial Reporting Complements Budgeting

At the third stage, the emphasis is on financial reporting of information from the accounting system for retrospective evaluation and accountability purposes, as is done in the Federal Government in Germany (see the schematic presentation in Figure 3). There, government accounting is characterized by cameral budgeting and accounting, i.e. a single-entry cash budgeting and book-keeping system. Each budget item, whether cash outflow or inflow, will be accounted for as a single journal entry in the budget system. As soon as either cash is received as budgeted or a cash outflow is performed as budgeted, another single entry will be made to the appropriate account (Bundesministerium der Finanzen, 2008; v. Wysocki, 1965: 18 et seq.). The logic of this system is that the “administrative power” faithfully executes the will of the “political power” as expressed by the budget.

Titel und Funktion Account and function	"Zweck- bestimmung" Purpose of cash inflow/outflow	"Soll 2009" Budgeted Amounts	"Ist 2009" Actual Amounts on Cash Basis	Abweichung Ist ./.. Soll Difference between Actual and Budgeted Amounts
	<b>RECEIPTS</b>			
	...	1000	800	(200)
	<b>PAYMENTS</b>			
	...	1500	1400	100

Figure 3: Budget to actual comparisons at the federal level in Germany (Source: The format of the schedule is from Bundesministerium der Finanzen, *Haushaltsrechnung des Bundes für das Haushaltsjahr 2009* (budget accounts of the Federal Government for the budget year 2009), the authors added hypothetical numbers.)

The law codifying the regulations for governmental accounting and budgeting in Germany is the so-called “Haushaltsrecht”. This term refers only to governmental budgeting (Haushalt) but not to accounting, indicative of the superior role of the budget.

A similar approach is used in International Public Sector Accounting Standards (IPSAS), which require budget to actual comparisons. According to IPSAS 24 an entity shall present a comparison of the budget amounts, for which it is held publicly accountable, and actual amounts (Figure 4). This information is presented either as a separate additional financial statement or as additional budget columns in the financial statements currently presented in accordance with IPSASs (only where the financial statements and the budget are prepared on a comparable basis). Budget to actual comparisons are required by IPSAS 24 for the whole of government level, and are part of the general purpose financial statements. Its main purpose is to show the “variances” between actual financial performance and expected performance per the budget, as amended.

Figure 4 is noteworthy in several ways: (1) The actual to budget comparisons are based on the budgetary basis, cash basis in this case. (2) Debt proceeds are grouped together with revenues. (At stage 3, accounting does not object to this dubious budget practice.) (3) There are only the flow measures of revenues and expenditures; there is no information about beginning and ending balances of either receivables or payables. The last point highlights the differences between cash basis commonly used in budgeting and accrual basis recommended for financial accounting and reporting. (4) Both the original and final budgets are included, so that it is possible to see budget adjustments in response to unanticipated circumstances during the year. The final budget is the benchmark against which actual performance is compared. (5) Whether a variance is favorable or unfavorable depends on how tight the “standards” are. “Standards” – revenue projections (budgeted receipts) and appropriations (budgeted payments) – therefore have behavioral implications, and are subject to manipulation.

<b>Statement of Comparison of Budget and Actual Amounts</b>				
<b>For Government XX for the Year Ended December 31, 20X1</b>				
<b>Budget on Cash Basis</b>				
(in currency units)	Budgeted Amounts		Actual Amounts on Cash Basis	Difference between Final Budget and Actual
	Original	Final		
<b>RECEIPTS</b>				
Taxation	1,000	1,100	900	200
Aid Agreements	200	250	200	50
International agencies	150	150	130	20
Other Grants and Aid	50	50	50	0
Proceeds: Borrowing	30	30	30	0
Proceeds: Disposal of plant and equipment	30	30	20	10
Other receipts	35	40	20	20
<b>Total receipts</b>	<b>1,495</b>	<b>1,650</b>	<b>1,350</b>	<b>300</b>
<b>PAYMENTS</b>				
Health	250	280	300	(20)
Education	150	185	195	(10)
Public order/safety	220	210	220	(10)
Social Protection	210	230	230	0
Defense	280	290	300	(10)
Housing and community amenities	70	80	80	0
Recreation, culture and religion	35	40	45	(5)
Economic affairs	180	190	185	5
Other	100	145	150	(5)
<b>Total payments</b>	<b>1,495</b>	<b>1,650</b>	<b>1,705</b>	<b>(55)</b>
<b>NET RECEIPTS/(PAYMENTS)</b>	<b>0</b>	<b>0</b>	<b>(355)</b>	<b>355</b>

Figure 4: Statement of comparison of budget and actual amounts (Source: Format of statement is from IPSAS 24, Presentation of Budget Information in Financial Statements (IFAC, Handbook of International Public Sector Accounting Pronouncements, 2011 Edition, Vol. 1, p. 796), the authors added hypothetical numbers.)

## 5 Stage 4: Accrual Accounting Critiques Budgeting

At stage 4, accrual accounting begins to criticize certain cash budget concepts and methods, which cannot provide a full picture of the financial situation of a governmental entity (Ball, 2011: 36). For example, a cash budget does not show future costs, such as future payments for employee retirement benefits. This has led to (1) two markedly different ways of presenting a government's finances, (2) the need to "reconcile" or explain the different amounts of deficit (or surplus) as measured by the cash basis and accrual basis. These are briefly described below.

Because of the different conceptual structures and measurement rules, budgetary accounting and financial accounting present the government's financial performance and financial position through two different sets of numbers. Figure 5 gives a sense of the similarities and differences between the key budget accounting and financial accounting numbers for the United States Government in FY 2010.

Amounts in billions of U.S. Dollars	
<b>Budget [Accounting] Measures</b>	
<i>Financial Performance for the Year:</i>	
[Actual] Receipts .....	2,163
[Actual] Outlays.....	3,456
[Actual Cash] Deficit .....	(1,293)
<i>Financial Position at Year-end</i>	
Debt held by the public .....	9,019
<b>Financial [Accounting] Measures</b>	
<i>Financial Performance for the year:</i>	
[Actual] Revenues .....	2,216
[Actual] Expenses .....	4,296
Net Operating Cost [Actual accrual deficit] .....	(2,080)
<i>Financial Position at Year-end:</i>	
Assets.....	2,884
Liabilities.....	16,357
Net Position [Net Assets] .....	(13,473)
<i>Amounts may not add up due to rounding off to the nearest billion. Annotations and subheadings were added by the authors.</i>	

Figure 5: Key Budget and Financial Measures for FY 2010 of the U.S. Government (Source: U.S. Office of Management and Budget, *Budget of the United States Government, Fiscal Year 2010, Analytical Perspectives, Technical Budget Analysis, 31 Budget and Financial Reporting, Table 31-1, p. 476.*)

The power of accrual accounting is revealed by the size of discrepancy between cash deficit and accrual deficit. As Figure 6 shows, the U.S. Government's accrual deficit was usually (except FY 2009) greater than the cash deficit, and the size of discrepancy could be quite large. In FY 2001, the use of accrual method turned a cash surplus of \$127 billion into a \$515 billion deficit. In FY 2010, the accrual deficit was \$787 billion more than cash deficit; \$503 billion of the difference was due to the deferred payments to veterans and to civilian and military employees. The only exception was in FY 2009, when, during the financial crisis, the U.S. Government reportedly paid \$1,244 billion cash for financial assets and ownership stakes in financial institutions and business firms in order to save them from demise. Since these cash payments resulted in more assets under the accrual basis (but expenditures under the cash basis), this accounting treatment significantly contributed to the excess of cash deficit over accrual deficit by \$163 billion (Chan and Xu, 2012: 71). These differences are explained or "reconciled" in the annual consolidated financial reports of the U.S. Government.

Actual Accrual Deficit vs. Actual Cash Deficit, U.S. Government										
Amounts in billions of U.S. Dollars										
FY	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Actual Accrual Deficit	515	365	665	616	760	450	276	1009	1254	2080
Actual Cash Deficit	-127	158	375	412	319	248	163	455	1417	1293
Difference	642	207	290	204	441	202	113	554	-163	787

Figure 6: Actual Accrual Deficit vs. Actual Cash Deficit of the U.S. Government  
 (Source: Chan and Xu, 2012: 71)

Accrual accounting could also shed light on the illusion of a balanced budget. As the City of Chicago example in Figure 7 shows, the city's General Fund supposedly had a balanced budget using measurement methods apparently allowed by law ("budgetary basis"). However, when judged by accrual accounting rules required by generally accepted accounting principles (GAAP), a deficit of \$232 million (or approximately 7% of total expenditures) appeared. Most of the discrepancy is due to the overstatement of revenues, including counting \$164 million of debt proceeds as revenue.

<b>Reconciling the accounting and budgetary basis</b>	
City of Chicago General Fund For the 2008 fiscal year	
	<i>Amounts in millions of dollars</i>
Revenue, GAAP Basis	\$2,875
Add:	
Proceeds of debt	164
Transfers in	94
Prior year's surplus utilized	<u>1</u>
Revenue, Budgetary Basis	<u>\$3,135</u>
Expenditures, GAAP Basis	\$3,107
Add:	
Transfers out	25
Encumbrances in 2008	28
Deduct:	
Payments on prior years' encumbrances	(17)
Provision for doubtful accounts	<u>(8)</u>
Expenditures, Budgetary Basis	<u>\$3,135</u>

Figure 7: Reconciling the accounting and budgetary basis (Source: City of Chicago, 2008:56)

The budgetary reconciliation illustrated in Figure 7 is part of required supplementary disclosures in the United States for state and local governments (GASB, 2009: 329). In jurisdictions, such as the United States, where accounting standards boards are not allowed to set budgeting standards, the most accounting can do is to show a reconciliation as a sign of objection. In a few countries, however, accounting concepts have begun to influence budgeting.

## 6 Stage 5: Accrual Accounting Concepts Influence Budgeting

Finally, at stage 5, governmental budgeting is, as Pendlebury and Jones (1985) put it, “ex ante financial accounting”: accrual financial accounting principles affect the budget framework. Instead of only projected revenues and appropriations, the accrual-based budget would consist of a full suite of forecasted financial statements. As such the budget would project levels of assets and liabilities by the end of the budget year, in addition to the future flows during the budget year. That makes it possible to directly compare budgeted and actual amounts for both financial position and performance.

According to Khan and Mayes (2009: 8), accrual budgets would include projected depreciations for fixed assets and projected appropriations to pension entitlements, and therefore have a wider and a more long-term scope than cash budgets. The aim of such a budget is to show the full cost of government activities.

Figure 8 shows how accrual budgeting and accrual financial statements were reported together by the Government of New Zealand. At the end of each financial year, New Zealand's National Treasury must prepare annual consolidated financial statements for the Government reporting entity (see paragraph 27(1) of the Public Finance Act 1989). The annual financial statements of the Government must be prepared in accordance with (New Zealand) GAAP and include the forecasted financial statements for comparison with the actual financial statements (see paragraph 27(1) of the Public Finance Act 1989).

<b>Budget comparison when the budget covers stocks and flows</b>				
<b>Schematic Presentation of the Financial Reports of The Government of New Zealand for the Year Ended 30 June 2011</b>				
<b>Budget 2010 \$m</b>	<b>Budget 2011 \$m</b>	<b>Financial Statements</b>	<b>Actual 2011 \$m</b>	<b>Actual 2010 \$m</b>
<b>Statement of Financial Performance</b>				
81,781	80,169	Revenues	81,563	74,725
90,413	96,897	Expenses	99,959	81,040
(8,632)	(16,728)	Operating Balance (before gains/(losses))	(18,396)	(6,315)
(7,067)	(9,437)	Operating Balance (after gains/(losses))	(13,360)	(4,509)
<b>Statement of Cash Flows</b>				
(2,100)	(6,507)	Net cash flow from operations	(4,749)	(387)
(11,319)	(14,647)	Net cash flow from investing activities	(15,831)	(4,658)
13,400	22,657	Net cash flow from financing activities	23,212	6,704
<b>Statement of Changes in Net Worth</b>				
89,416	85,519	Net Worth	80,887	94,988
<b>Statement of Financial Position</b>				
236,917	241,412	Assets	245,215	223,355
147,501	155,893	Liabilities	164,328	128,367
89,416	85,519	Net Worth	80,887	94,988

Figure 8: Budget comparison when the budget covers stocks and flows (Source: Audited Financial Statements of the Government of New Zealand, 2011)

Not all governments favor accrual budgeting. Only four countries practice full accrual budgeting, namely Australia, New Zealand, Switzerland and the U.K. (Bergmann, 2012). After studying the experiences of Australia and New Zealand, the U.S. Government chose not to follow their examples (U.S. General Accounting Office, 2000: 7 et seq.).

## 7 Summary and conclusions

This paper has analyzed and illustrated the evolving relationship between accounting and budgeting in government. Whereas at stages 1 to 3, accounting follows budgeting not only chronologically but also conceptually, the role is reversed – at least conceptually – at stages 4 and 5, as detailed in the following summary (Figure 9).

Stage	Building blocks	Budgeting Information	Accounting Information
1: Budgeting not influenced by accounting	Budgeting	Budget prepared on budgetary basis (cash, modified cash, or obligational) <i>Elements:</i> Projected revenues Appropriations	Only take a book-keeping function.
2: Accounting supplements budgeting	Stage 1 plus budgetary accounting and no comparisons	Budget prepared on budgetary basis <i>Elements:</i> Projected revenues Appropriations	Budget execution reports based on budgetary basis: <i>Elements:</i> Actual revenues Spending
3: Financial reporting complements budgeting	Stage 2 plus budget to actual comparisons	Budget prepared on the budgetary basis <i>Elements:</i> Projected revenue Appropriations	Financial reports prepared on the budgetary basis <i>Elements:</i> Actual revenues Actual spending
4: Accounting/ financial reporting critiques budgeting	Similar to stage 3 but accounting basis differ from budgetary basis	Budget prepared on the budgetary (cash) basis <i>Elements:</i> Projected revenue Appropriations	Financial reports prepared on the accrual basis. <i>Elements:</i> (Accrual) revenues (Accrual) expenses Financial reports contain explanations of <ul style="list-style-type: none"> <li>• Actual revenue on budgetary basis vs. actual revenue on an accrual basis, and</li> <li>• Actual spending on budgetary basis vs. actual spending on an accrual basis</li> </ul>

Stage	Building blocks	Budgeting Information	Accounting Information
5: Accounting Concepts influence Budgeting	Budget as well as financial reports are on the accrual basis plus comparisons on an accrual basis (similar to stage 3)	Budget prepared on the accrual basis <i>Elements:</i> Projected cash inflows Projected cash outflows Projected revenues Projected expenses Projected assets Projected liabilities	Financial report prepared on the accrual basis <i>Elements:</i> Actual cash inflows Actual cash outflows Actual revenues Actual expenses Actual assets Actual liabilities

Figure 9: Five stages of relationships between government budgeting and accounting

We have identified five stages of relationship between government accounting and budgeting in terms of logical progression and increasing sophistication. At each level accounting adds value to budgeting. Over time, accounting has gained in importance and influence over budgeting. Stage 5 is the epitome of this development, where budgeting now focuses on both stocks and flows as accrual accounting does. However, on account of its control by politicians and its role as a policy instrument, budgeting will remain as the “master” in directing public resources, with accounting playing an advisory role at best (next to its supervisory function).

## 8 Further Research

In view of the limitations of this paper, we see several lines of further research to answer the following questions:

- (a) What are the “drivers” or influencing factors for propelling a government from one stage to another? Where and when does the reform process stop in a particular country?
- (b) How many governments are at each of the five stages and what are their political, economic and institutional characteristics?
- (c) Why have governments of English-speaking democracies and advanced economies led government accounting and budgeting reforms in the last four decades?
- (d) Despite their similarities as democracies, why have some English-speaking advanced economies moved ahead of the others, e.g. Australia ahead of the United States (U.S. General Accounting Office, 2000), in adopting accrual concepts in budgeting? And finally
- (e) What impact does accrual accounting and/or budgeting have on governments’ efforts to improve fiscal sustainability?

### Zusammenfassung

Dieser Beitrag geht auf das sich kontinuierlich fortentwickelnde Verhältnis zwischen der öffentlichen Haushaltsplanung und dem öffentlichen Rechnungswesen ein. Auf der ersten Stufe ist das Verhältnis dadurch gekennzeichnet, dass das öffentliche Rechnungswesen keinerlei Einfluss auf die öffentliche Haushaltsplanung nimmt. Auf der nächsten Stufe übernimmt es jedoch eine Überwachungsfunktion über die Zahlungsströme des Haushalts. Pflichtbewusst folgt es hierbei stets den Rechnungsprinzipien der Haushaltsplanung. Dieses Verhältnis verändert sich, als die Doppik das Vertrauen erhält, die Rechnungsprinzipien der Haushaltsplanung zu kritisieren. Dies führt dazu, dass es einer Erklärung der Unterschiede zwischen den doppischen Rechnungsprinzipien und den Prinzipien der Haushaltsplanung bedarf. Möglicherweise führt diese Entwicklung dazu, dass die doppischen Rechnungsprinzipien Einzug in die öffentliche Haushaltsplanung halten. Aus internationaler Sicht haben jedoch nur wenige Staaten diesen letzten Schritt unternommen. Global betrachtet muss man abwarten, inwiefern der “Diener” zum “Lehrmeister” wird.

Schlagworte: Rechnungslegung, Budgetierung, öffentlicher Sektor

### Résumé

Ce document traite de l'évolution de la relation entre la comptabilité et la budgétisation dans le secteur public. Initialement la comptabilité n'a pas d'influence sur la budgétisation, il suit alors le flux de ressources budgétaires, et compare en outre la performance réelle avec la performance attendue, suivant scrupuleusement les règles budgétaires tout le temps. Mais la nature de la relation change lorsque la comptabilité d'exercice gagne la confiance nécessaire pour défier les règles budgétaires, ce qui nécessite une explication de leurs différences, et peut-être finit ainsi par la conversion de budgétisation pour la comptabilité d'exercice. Ce qui s'est passé dans quelques pays seulement jusqu'à présent. Si le “serviteur” deviendra le “maître” globalement reste à voir.

Mots-Clé: comptabilité, budgétisation, secteur public

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