



EGPA PSG XII Spring Workshop 2018

Public administration / politicians as users

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I. USERS

„On the attempt of unifying the plurality of users and user needs“

➤ Public administration

Subjective View as a budget preparer (incl. administration, accounting)

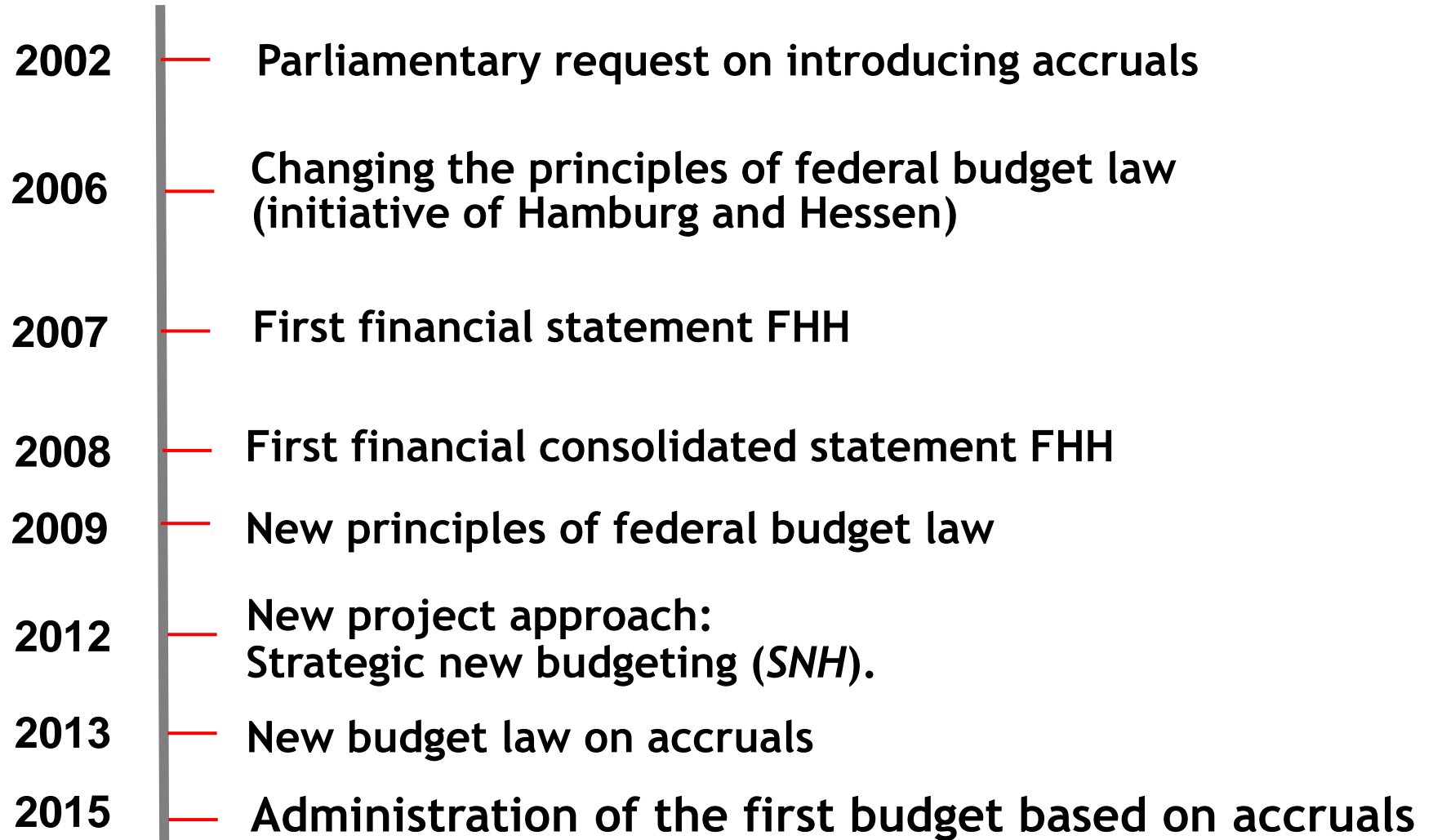
➤ Politicians

Not only as a professional, but looking as a citizen as well

Linkage of administration and politics:

→ Head of the administration is a politician

Administration (incl. auditors) and politicians are the main users of reports

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- A vertical timeline diagram with a grey bar on the left and red horizontal lines connecting to text descriptions of events. The years are listed on the left, and the descriptions are on the right.
- 2002 — Parliamentary request on introducing accruals
 - 2006 — Changing the principles of federal budget law (initiative of Hamburg and Hessen)
 - 2007 — First financial statement FHH
 - 2008 — First financial consolidated statement FHH
 - 2009 — New principles of federal budget law
 - 2012 — New project approach: Strategic new budgeting (*SNH*).
 - 2013 — New budget law on accruals
 - 2015 — Administration of the first budget based on accruals

- **Flexibility to the budget on cash basis:
i.e. deferrable and coverable appropriations**
- **Introducing cost accounting**
- **Introducing additional information
based on products and figures to the budget**
- **Introducing a new IT-system (internally based on accruals)**

**Common reform spirit,
driven by members of the administration**

II. REPORTING

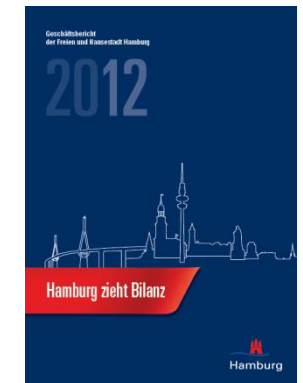
■ Reporting to government and parliament

- Draft and approved budget
- Quarterly reports („management summary“)
- Half-year period reports
- Budget accounting
- Annual financial statements
(Balance sheet; income statement, notes)



■ Administration

- Standard reporting in BI
- Standard reporting SAP (FI, CO, PS)



In addition: special requests to be answered (2.902 in 2017)

- **Scheme of staff vs. personal cost budgeting and accounting**
- **„rests“ of budget vs. deferrable appropriations**
- **Quarterly reports are important! - still after seven months?**
- **Figures of gender budgeting
(topic of interest, but of budget control?)**
- **Technical figures vs. budget related figures**
- **Accounting in inappropriate periods**

III. EVIDENCE

- Low or nearly no interest on budget accounting or financial statements by citizens
- Low concern by the press as well (except scandalized cases)
- Attention of scientists to real decisions on the budget ?
- Intense discussions within the administration, in parliamentary committees, on budget draft or planned adjustments of the budget, less on reports on the past, incl. financial statement
- Intense discussion between administrating executives and auditors (on budget accounting, less on financial statement)

- Structure and content matters
 - Figures to be decided on matter more, even most
 - Too much information might be too complex
 - ?: Do we need
 - „Easy“ or „Pop-“budgets
 - Information on single invoices (i.e Barcelona)
 - More graphical rehashed information
 - More political knowledge
- or just more dedication to public affairs?

THANK YOU!



ADMINISTRATION / POLITICIANS AS USERS