

De modernisering van de boekhouding van de Federale Overheid: algemene opzet

Luc BUFFEL

Adviseur-generaal van Financiën
Studie- en Documentatiedienst van de
FOD Financiën

ABSTRACT

The traditional cash based accounting of the Federal Public Services (FPS) will be gradually replaced by a transaction based accounting system. An integrated accounting system will be put in place consisting of double-entry accounting combined with both a balance sheet and a profit and loss account. In 2008 it was decided to implement this within the FEDCOM project, which establishes a modern accounting platform. The generalized double-entry accounting entails full application of the federal public accounting Law of 22 May 2003. On January 1, 2009 FEDCOM was implemented fully in 5 pilot FPSS; as from 2012, this will be so in all federal departments, although some units are excluded. A general accounting plan, applicable to the federal government and communities and regions, is also foreseen. So, the modernising of the public accounting will provide a better tool for internal auditing, effectiveness analysis and detailed reporting.

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