

L'apport d'une comptabilité générale dans le système de comptabilité des administrations : avantages et difficultés

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ABSTRACT

The public accounting reform initiated in 2003 extends to the federal government and communities and regions the obligation to keep general accounts by the usual rules of double entry and to link them up with budgetary accounts. Such an obligation has been in force since 1954 for public interest institutions so that these concepts are not new in Belgian budgetary and public accounting law. Nevertheless, the implementation of this integrated accounting system in the public services is not without traps. We are convinced of the usefulness of keeping general accounts with the same technique as in private firms, while admitting that the information provided is not meant for the same use and actors. We acknowledge that budgeting and budgetary accounting remain irreplaceable means of steering and controlling public finances. Afterwards, we emphasize the benefits of introducing general accounting in the public accounting system: balances of assets, claims, cash, debts, revenues and expenditures, and implementation of cost accounting. We readily conclude that, while the two types of accounting are complementary, the advantages of the system conceived in that manner are numerous: holistic vision, readability, timeliness and transparency. But why is it so difficult to put that system into practice in the public services? There are two main reasons for that: resistance to change inside the public services and the fact that the software packages that are available on the market are not designed to meet the needs of public accounting.

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