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Panel

Integration of GFSM2014/ESA2010/SNA and IPSAS/EPSAS reporting

Building Competence. Crossing Borders.

Prof. Dr. Andreas Bergmann, Institut für Verwaltungs-Management

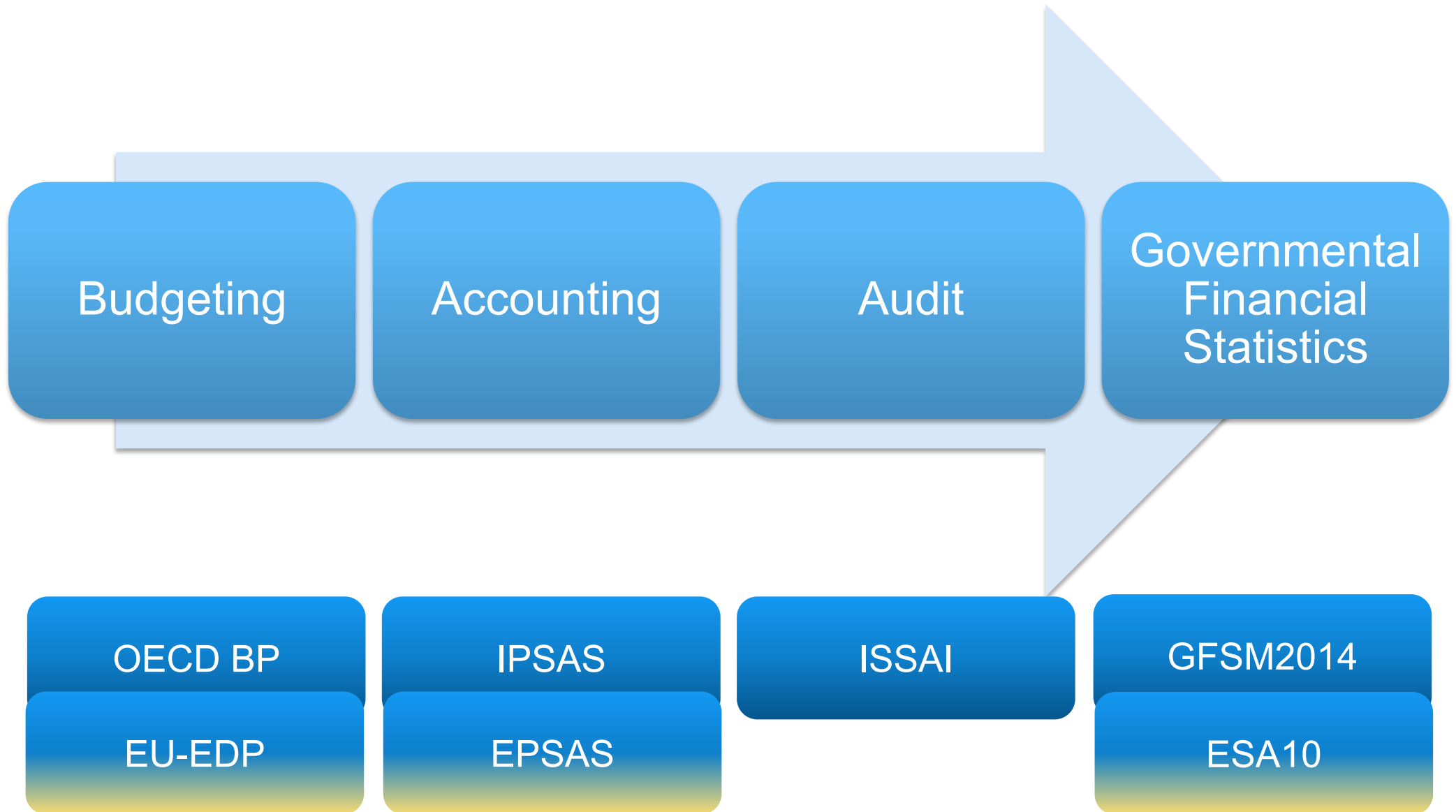andreas.bergmann@zhaw.ch

The Swiss case

The Swiss Confederation

1 Zürich
2 Bern
3 Luzern
4 Uri
5 Schwyz
6 Obwalden
7 Nidwalden
8 Glarus
9 Zug
10 Fribourg / Freiburg
11 Solothurn
12 Basel-Stadt
13 Baselland
14 Schaffhausen
15 Appenzell Ausserrhoden
16 Appenzell Innerrhoden
17 St. Gallen
18 Graubünden / Grischun / Grigioni
19 Aargau
20 Thurgau
21 Ticino / Tessin
22 Vaud / Waadt
23 Wallis / Valais
24 Neuchâtel / Neuenburg
25 Genève / Genf
26 Jura

- 8.5m inhabitants (98th)
- 41000 sqkm area (135th)
- GDP: USD 660bn (17th)

- Founded 1291, a federal republic since 1848
- 26 constitutionally "sovereign" states (also called "cantons")

- Public sector accounting is NOT included in the constitutional remit of the federal government
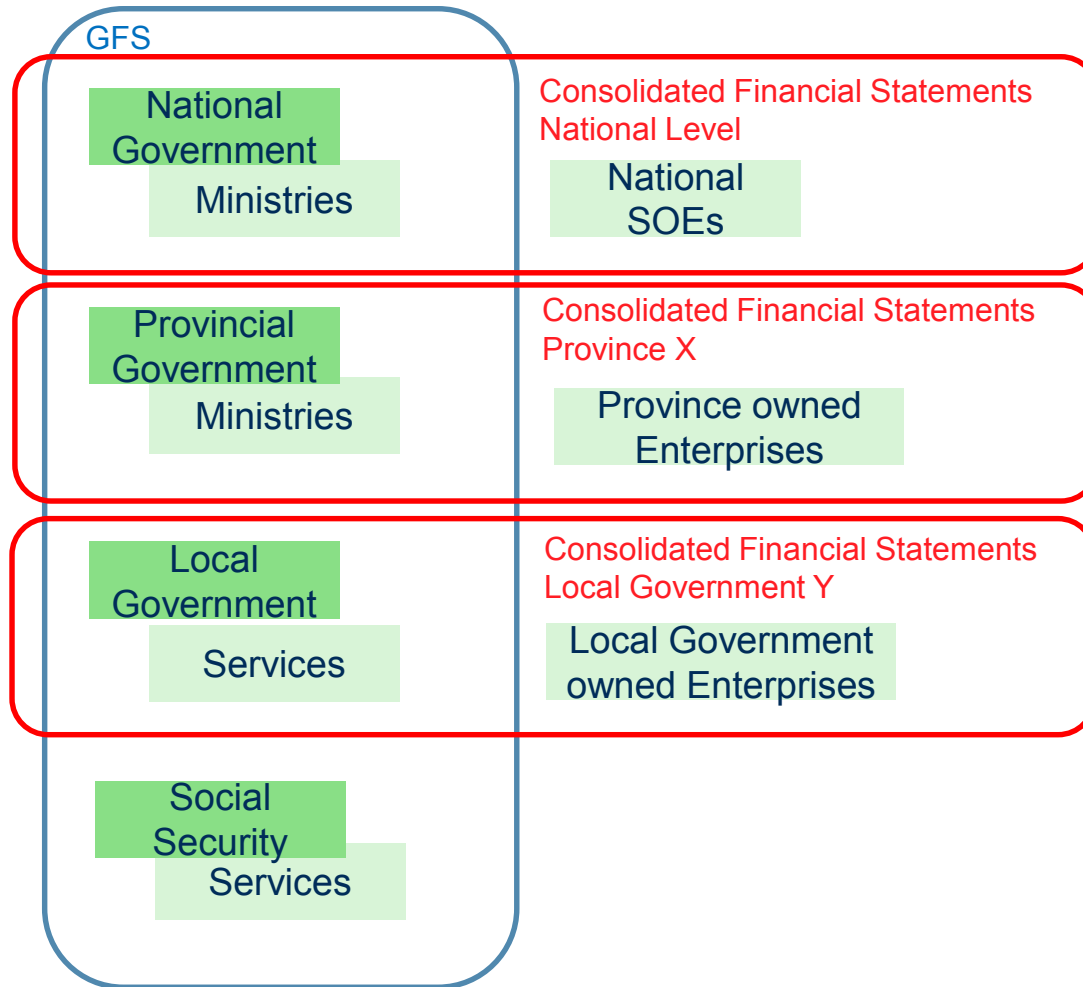
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Internationally recognized PFM Standard Frameworks

Budgeting	Accounting	Audit	Governmental Financial Statistics
OECD BP	IPSAS	ISSAI	GFSM2014
EU-EDP	EPSAS		ESA10

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… and their adoption in Switzerland

Budgeting → Accounting → Audit → Governmental Financial Statistics

Budgeting	Accounting	Audit	Governmental Financial Statistics
OECD BP	IPSAS	ISSAI	GFSM2014
	HAM2	Swiss Audit Standards	ESA10

Government Financial Statistics (GFS/ESA) and IPSAS

GFS

| National Government |
| Ministries |

Consolidated Financial Statements National Level
- National SOEs

| Provincial Government |
| Ministries |

Consolidated Financial Statements Province X
- Province owned Enterprises

| Local Government |
| Services |

Consolidated Financial Statements Local Government Y
- Local Government owned Enterprises

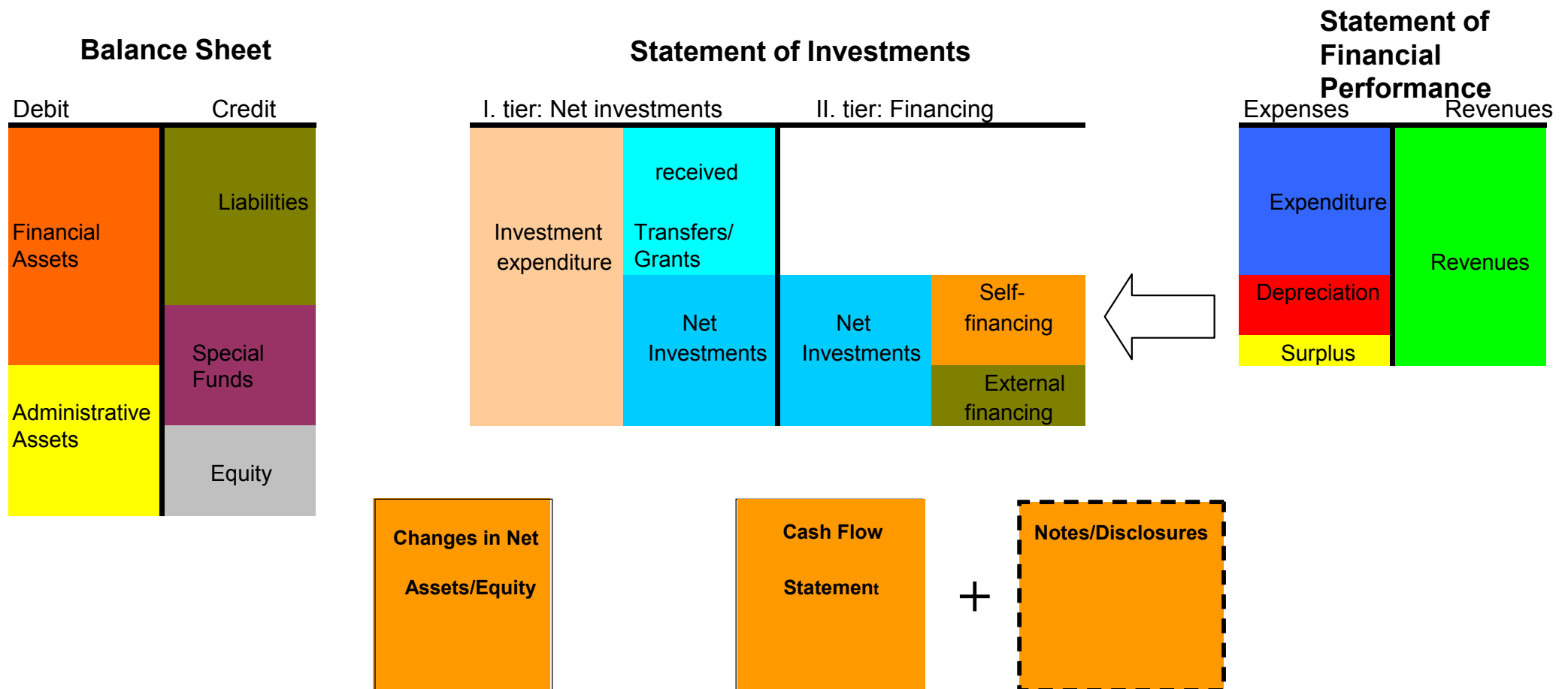| Social Security Services |

Interaction of GFS with Financial Statements

Government Financial Statistics (GFS)
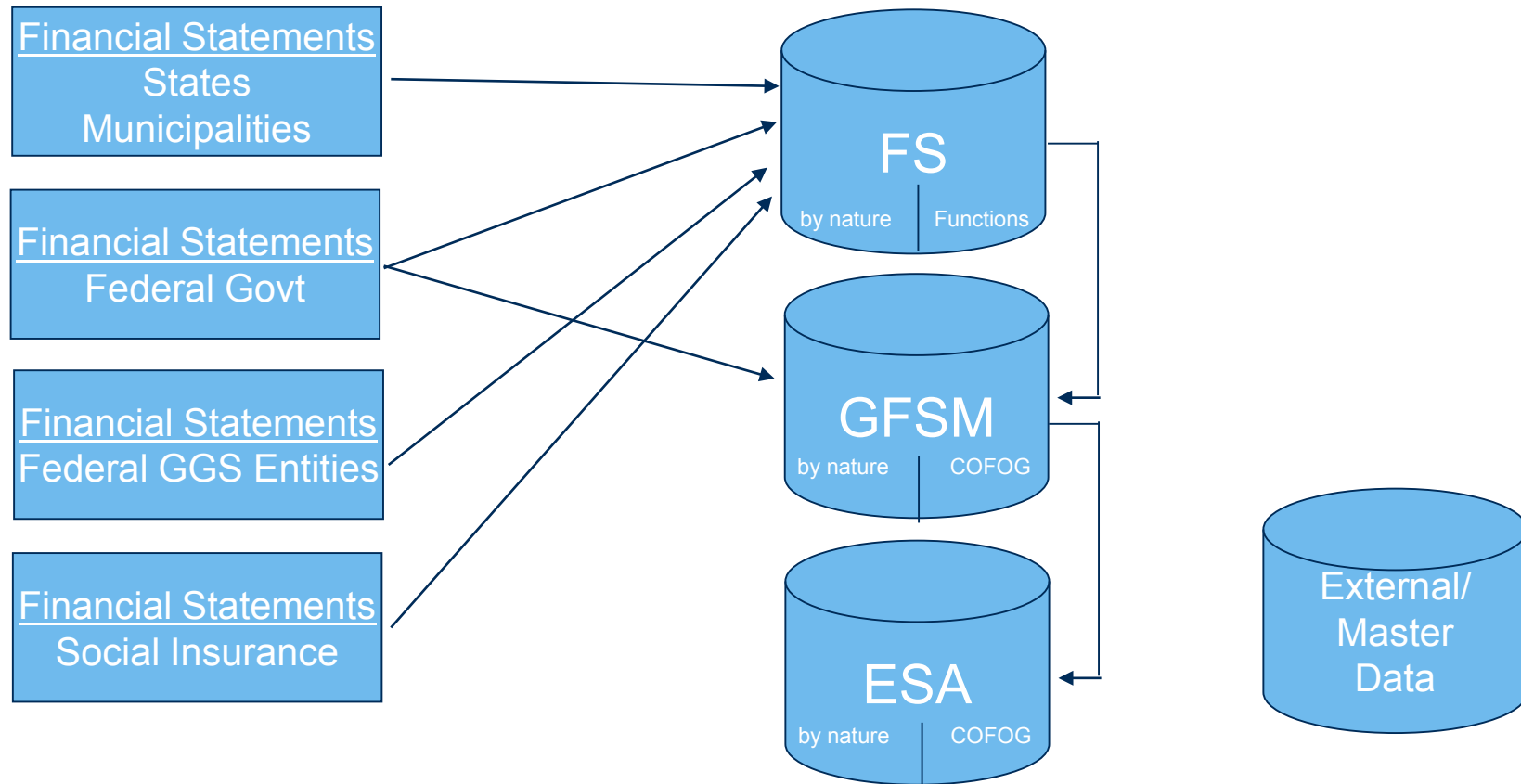
Analytic framework
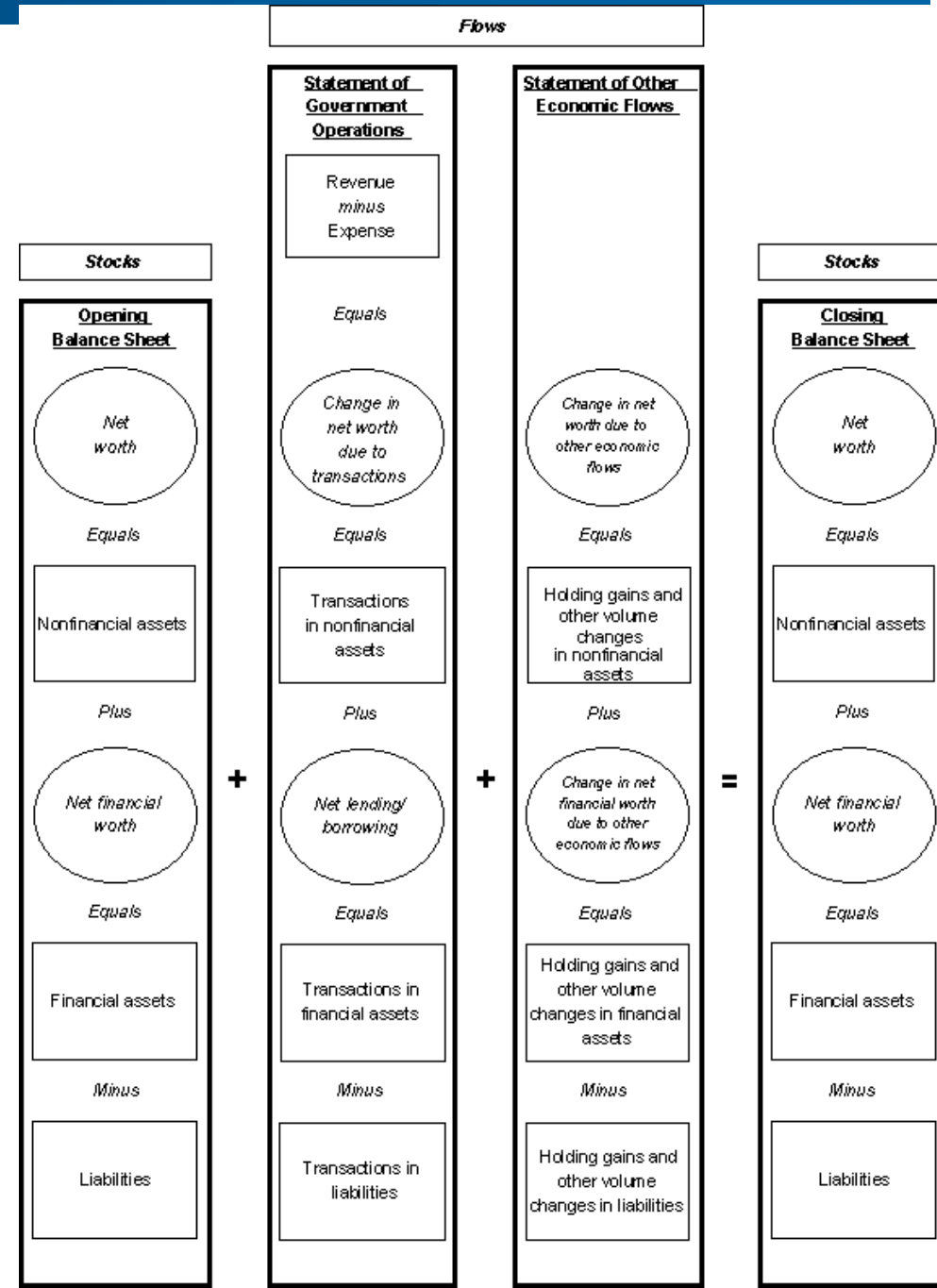
Accounting and reporting

Unified chart of accounts with bridging into GFS

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Integration

Data flows

In the case of Switzerland

Based on: FFA, 2008

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The Swiss case

Conclusion

- Integration of PFM functions is key
- Unified Chart of Accounts with Bridging to GFS is essential
- List of Institutional Entities and their placement in respect of consolidation and sectorization (GFS) is essential
- Nevertheless, for GFS purposes some adjustments are necessary (in particular measurement), as IPSAS/HAM2 and GFS follow similar but not identical principles (in particular if historical cost is selected under IPSAS/HAM2)
- Dataflow needs to be defined thoroughly

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