

BUDGET

REFORM

Putting tax money to effective use for citizens.

Framework for development of public sector accountants

Austrian Ministry of Finance´s view (MoF) based on the implementation of Budget Reforms 2013

Welcome in Vienna !

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Starting Point: Budget Reform

- The comprehensive transition from cash-based budgeting and accounting to accrual budgeting and accounting needed new educational concepts for the development of Public Accountants
- Austria (MoF) already used SAP-systems, but only cash-components; in implementation of the reform more and more components for accruals had been added.
- According to this education focused merely on content-based and not so much on technical topics. **Technical – IT – trainings are not included in this presentation, but they had been held.**
- Many different trainings due to the comprehensive reform agenda (not only „pure“ accounting trainings – also budget law for accountants...)

Training for transition

BUDGET REFORM
Putting tax money to effective use for citizens.



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Haushaltsrechtsreform

Schulungsprogramm

VERWALTUNGS-AKADEMIE DES BUNDES BUNDESFINANZAKADEMIE



Timeline

2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
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Screening of international Benchmarks

Federal Budget Law 2013 inkl. Budgetary Framework

Federal Budget law 2013

IT Testing phase of both systems (accrual and cash)

Trainings and Education of Employees

Implementation of IT Changes/System

Accounting and Asset Management Decrets

Opening Balance Sheet Decret

System of Accounts Decret

Preparation: 5 years

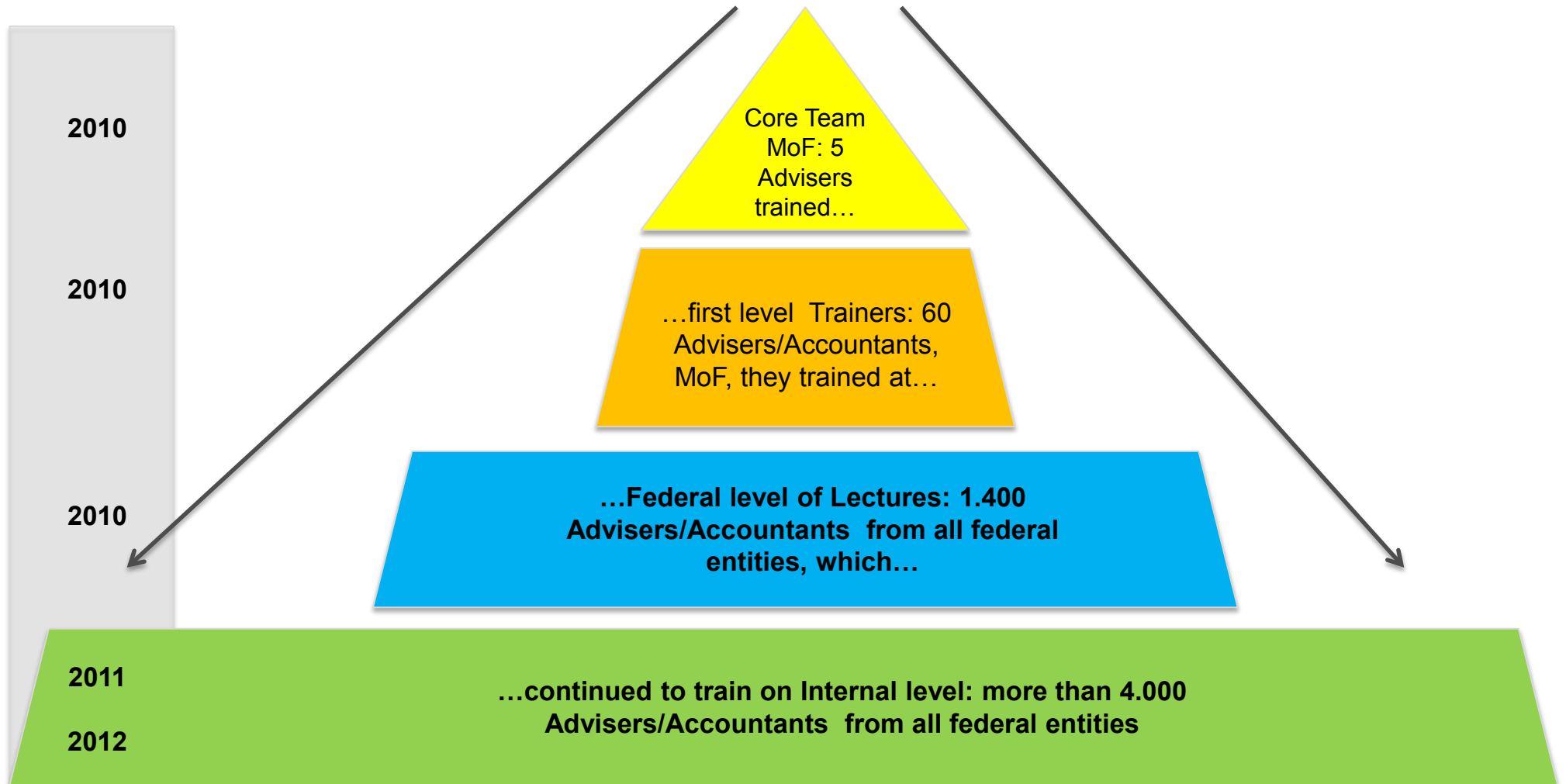
Implementation: 4 years

Total Reform: 9 years (2004-2012)

Training for transition

- Responsible: the office of the Deputy Director General of the Budget Directorate, MoF
- First: 2009: train the trainer-system for approx. 60 trainers (civil servants in Budget Directorate); trainer: coordination team (MoF)
- Second: May-September 2010: train 1.439 participants from the line ministrie´s budget departments (facilities: Federal Administration Academy and Federal Finance Academy; in total: 59 courses), trainer: MoF-civil servants)
- Third: 2011: trained experts from the line ministries offered internal lectures for their subordinated budget users.

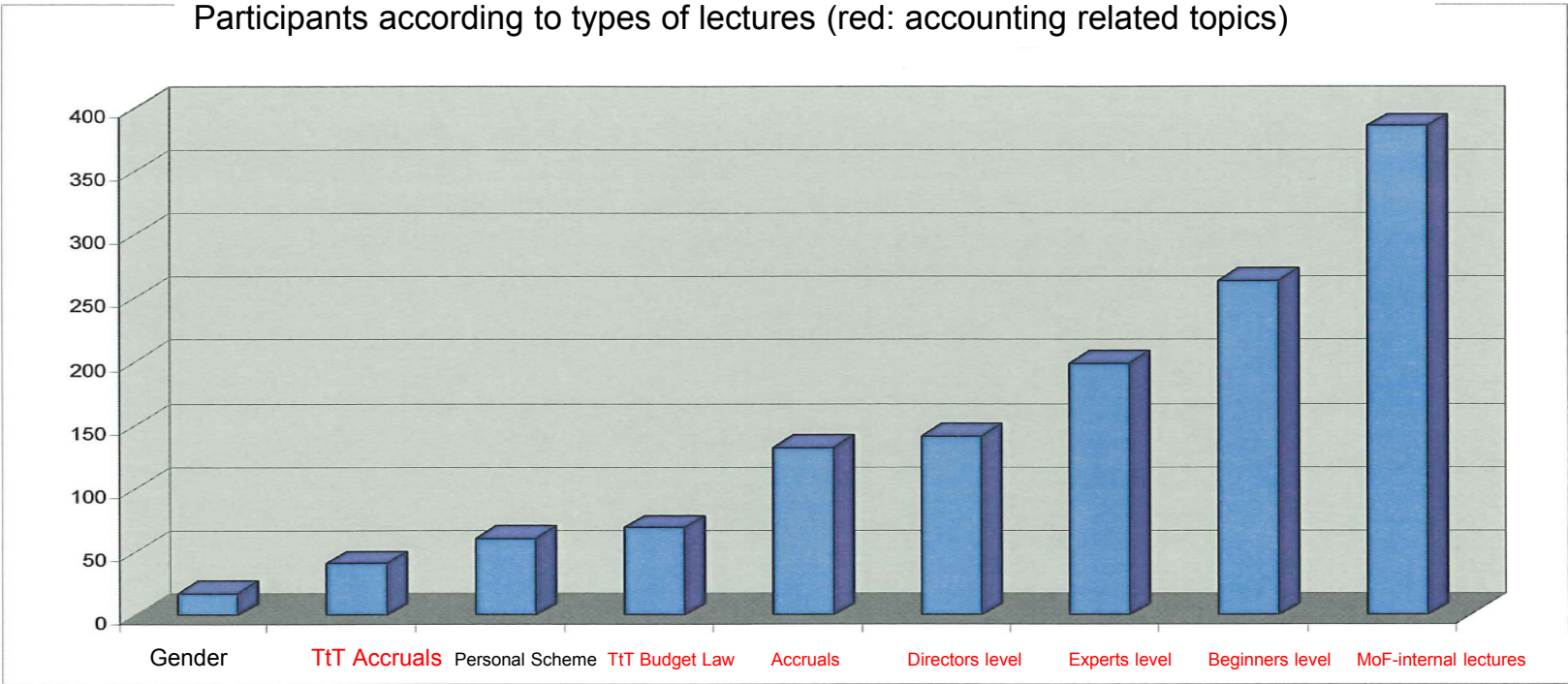
Training for transition



Training for transition

- Lectures (1-3 days): baseline trainings: 1 day; expert´s trainings: 3 days; director´s trainings: 1 day
- E-Learning (available on MoF´s homepage: had to be done in advance before attending lectures:
<https://ratgeber.bmf.gv.at/budgetreform-elearning/haushaltsrecht/index.html>)
- 1-2 workshops for Members of parliament
- Additional: High level lectures for Director General´s level, held by the Director General of the Budget Directorate, MoF and the Deputy Director General of the Budget Directorate, MoF.

Training for transition



Training for transition – experiences and recommendations

- Create ownership of content and reform topics by using train the trainer systems: advisers who do trainings will have to attend trainings themselves, prepare themselves, do them and evaluate them afterwards.
- They are much more into the topic afterwards as if they had only attended lectures done by external consultants.
- Raise with TtT-systems your internal know-how from your own civil servants; due to that: low cost and less use of external consultants.
- TtT systems help you to do many lectures with many participants in short time, efficient, and with low cost (entities did most of the trainings by trained trainers internal themselves)

Training for transition – experiences and recommendations

- Start at the right time: not too early (without legal baseline, e.g. new budget law), not too late (short before implementation when there is no time for IT-piloting anymore)
- Create training materials which have to be used by all trained trainers centrally and share these materials in time with all trainers.
- Start with bottom-up- and top-down- target groups: technically working accountants have to be trained in details to reduce booking mistakes later on; directors (executive level) have to understand accounting baselines as accruals vs. cash topics to foster the correct implementation. Advisers have to know details and to understand strategic outlines.
- Use State owned training facilities – low cost in comparison with hotels

Ongoing trainings

- Up to 2015: different accounting-lectures for accountants (over 300 participants)
- Ongoing since 2010: 2 lectures in organic budget law (1 day per lecture)
- 2 lectures in accrual accounting (2 days per lecture) per year (1st day: theory; 2nd day: practical example: you have to do accrual accounting from opening balance sheet up to final accounts for one small gardening entity; work in small groups, present your results)
- Keep on going – integrate current booking topics into regulary held lectures.

Ongoing trainings: for beginners

- Basic education for new starting civil servants: budget law and accounting is one basic lecture: number of lectures per year:
 - 8 courses (every one 2 days) in the Federal Administration Academy in budget law, up to 8 courses for accounting
 - 1-2 courses (every one 1 week) in the Federal Finance Academy for MoF-civil servants
 - 1 course (one month) in the Federal Finance Academy for new Budget Experts in the Budget Directorate
 - Over 20 lectures (every one 2 hours) in basic budget law for all new starting civil servants from MoF and tax administration

Ongoing trainings: for beginners: experiences and recommendations

- Integrate Budget Law/Accounting basic trainings in your mandatory education of new starting civil servants
- They may never need accounting again, but if they do, they know the basics.
- Use different levels of lectures: 2 hours for everyone; 1 week for advisers; 1 month for budget experts
- Do exams at the end of these lectures: if participants have to get good grades, they are working more in the topic as if there would not be any exam.

Ongoing trainings: what may be next steps

- “Budget-forum”: monthly meeting regarding all new developments in IT and legislation/implementation with members from all line ministrie´ s Budget Departments – small lectures in that format
- Planned – maybe - according to results of the evaluation of Austria´ s Budget reform (report had not been finished up to now):
 - Developing a “Public Sector Accountants Degree” – Course with mandatory exams, many different lectures
 - Continuing with ongoing lectures as described before (Accruals/Budget Law, twice a year)

Questions ?

Thank you for your attention!

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