



**5th ANNUAL OECD PUBLIC SECTOR ACCRUAL SYMPOSIUM
QUESTIONNAIRE ON ACCRUAL PRACTICES IN MEMBER COUNTRIES**

OECD, Paris, 28 February-1st March 2005

Delegates are asked to verify the information on page 2 (Table 1) and page 3 (Table 2) and to provide replies to the question on accounting standard setting practices on page 4.

Please return the replies to the Secretariat (helene.leconte@oecd.org) prior to the meeting.

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TABLE 1
USE OF ACCRUAL ACCOUNTING IN OECD MEMBER COUNTRIES
(WHOLE-OF-GOVERNMENT FINANCIAL STATEMENTS)

	Cash	Cash, except certain transactions on accrual	Accrual, except for capitalization and depreciation of assets	Accrual
Australia				X
Austria	X			
Belgium	X			
Canada				X
Czech Republic	X			
Denmark		X		
Finland				X
France		X		
Germany	X			
Greece	X			
Hungary	X			
Iceland			X	
Ireland	X			
Italy			X	
Japan	X			
Korea		X		
Luxembourg	X			
Mexico		X		
Netherlands	X			
New Zealand				X
Norway	X			
Poland		X		
Portugal		X		
Slovak Republic	X			
Spain		X		
Sweden				X
Switzerland	X			
Turkey	X			
United Kingdom				X
United States				X

TABLE 2
USE OF ACCRUAL BUDGETING IN OECD MEMBER COUNTRIES
(ACCRUAL APPROPRIATIONS)

	Cash basis	Cash, except certain transactions on accrual	Accrual, except for capitalization and depreciation of assets	Accrual basis
Australia				X
Austria	X			
Belgium	X			
Canada		X		
Czech Republic	X			
Denmark		X		
Finland			X	
France	X			
Germany	X			
Greece		X		
Hungary	X			
Iceland			X	
Ireland	X			
Italy			X	
Japan	X			
Korea		X		
Luxembourg	X			
Mexico		X		
Netherlands	X			
New Zealand				X
Norway	X			
Poland	X			
Portugal		X		
Slovak Republic	X			
Spain	X			
Sweden		X		
Switzerland	X			
Turkey	X			
United Kingdom				X
United States		X		

ACCOUNTING STANDARDS SETTING

Please describe the practices in your country for setting the accounting standards employed by the Government.

Please highlight the respective roles (if any) of:

- the finance ministry
- the audit office
- committees appointed by the government for setting accounting standards
- private sector accounting standards setting bodies
- International Public Sector Accounting Standards
- Others

In the case of committees appointed by the government for setting accounting standards, please describe the membership of this committee, its terms of reference and whether its conclusions are binding on the government or whether they are recommendations that the government may or may not accept.

METHODOLOGY FOR CLASSIFICATION OF COUNTRIES IN TABLE I AND TABLE II

- Refers to Core National Governments only and does not consider the use of accruals by local/regional governments or state-owned enterprises/other commercial organisations.
- Countries are classified as “full accrual basis” irrespective of whether heritage and military assets, and non-exchange revenue (taxes), are treated on cash basis.
- Countries are classified as “full cash basis” irrespective of whether they have an obligations/commitments system in place.
- Refers to financial reporting and not to statistical reporting (GFS).