

Budgetary and accounting procedure



SP-12 2 Days (14 Hours)

Description

Budgetary and accounting procedure

Who is this training for ?

For whom

elected official, executive of a public entity, wishing to learn public accounting. Manager, private sector executive. Chartered accountant called upon to work with or for local authorities.

Prerequisites

Aucune

Training objectives

- Understand accounting procedures.
- Understand local taxation.

Training program

Les principes budgétaires et comptables

- The budgetary procedure.
- Regulatory definition of the budget and vote.
- The four main principles guide the establishment of a budget.
- Basic accounting principles and valuation method.
- Amortization and provision.
- Relationship of expenses and income.

Les documents

- Primitive budget.
- Modifying decisions. Accounts: administrative/management.

L'exécution du budget : de l'ordonnateur au comptable

L'instruction comptable et budgétaire

- Adapt this instruction to the diversity of municipal reality.
- A chart of accounts from the general chart of accounts.
- The cross-approach to the presentation of budgets .
- Functional coding inspired by that of administrations.

La fiscalité locale

- Different taxes to balance local and intermunicipal budgets: housing tax, built property tax, territorial economic contribution, ...
- Role of tax services.

Les emprunts pour financer les investissements

- Openness and limits of their use.