



## EPSAS from the perspective of the Free State of Thuringia

Minister Heike Taubert - April 27, 2021

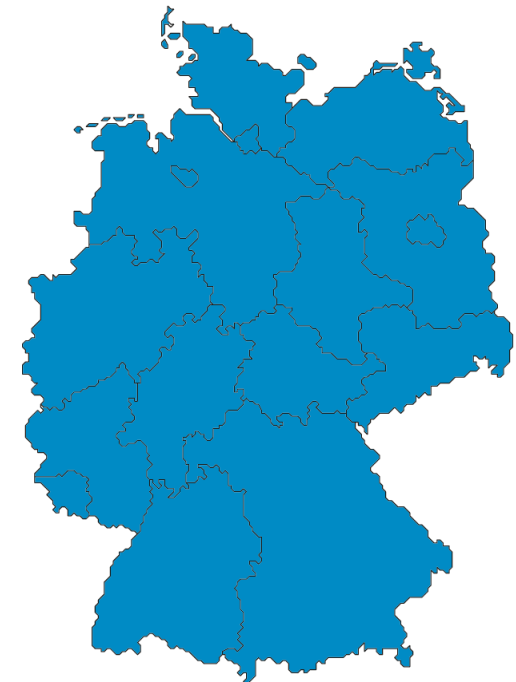
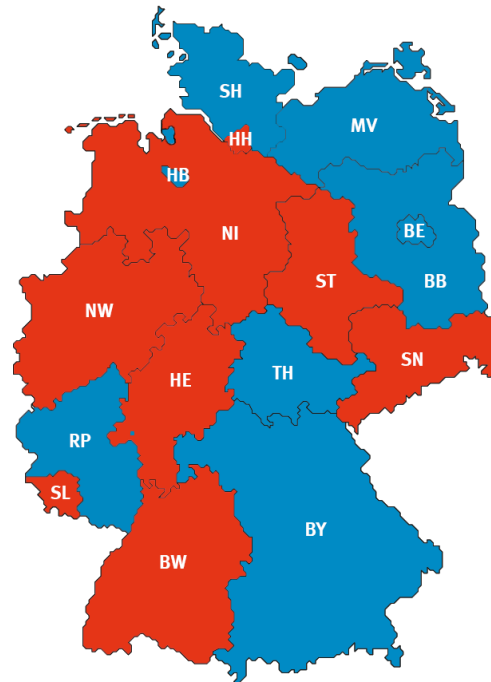
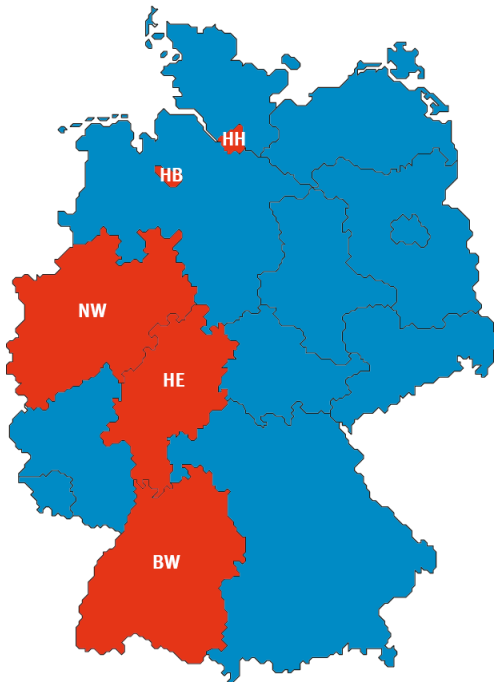
# Budget management in Germany: predominantly cash based

## Thuringia at state level: entirely cash based

Federal states

Municipalities

German federation

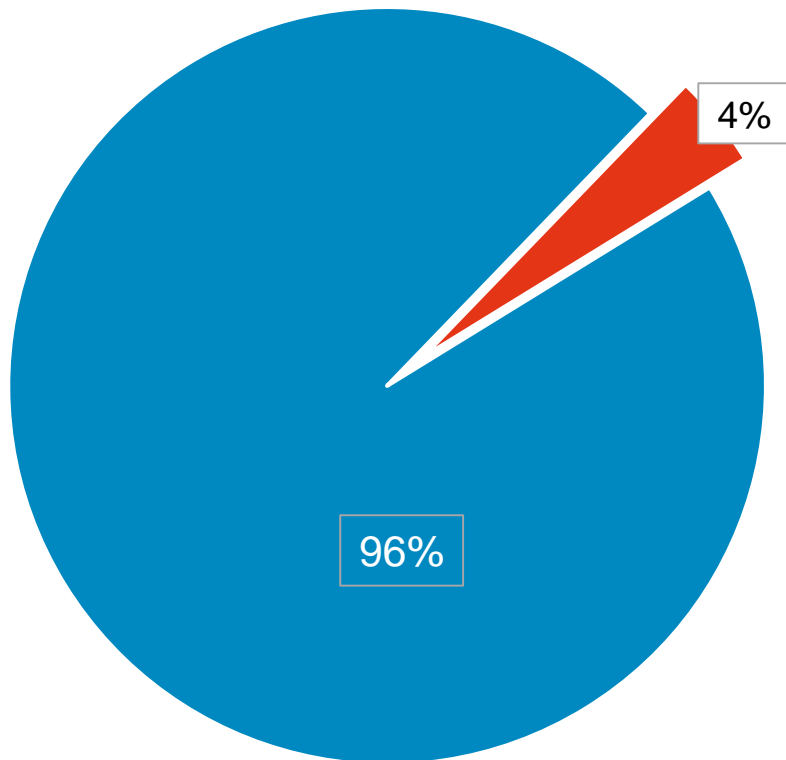


■ accrual based    ■ cash based

# Budget management in Thuringian municipalities

## 95.72% cash based

Effects of the Thuringian Option Model



- 27** municipalities apply accrual based accounting
- 604** municipalities apply cash based accounting



# German Budgetary Principles Act (HGrG)

## § 1a Budget management

(1) Within the framework of the following regulations, budget management may be designed as a cash based or an accrual based accounting system based on the principles of governmental accrual based accounting pursuant to Par. 7a.

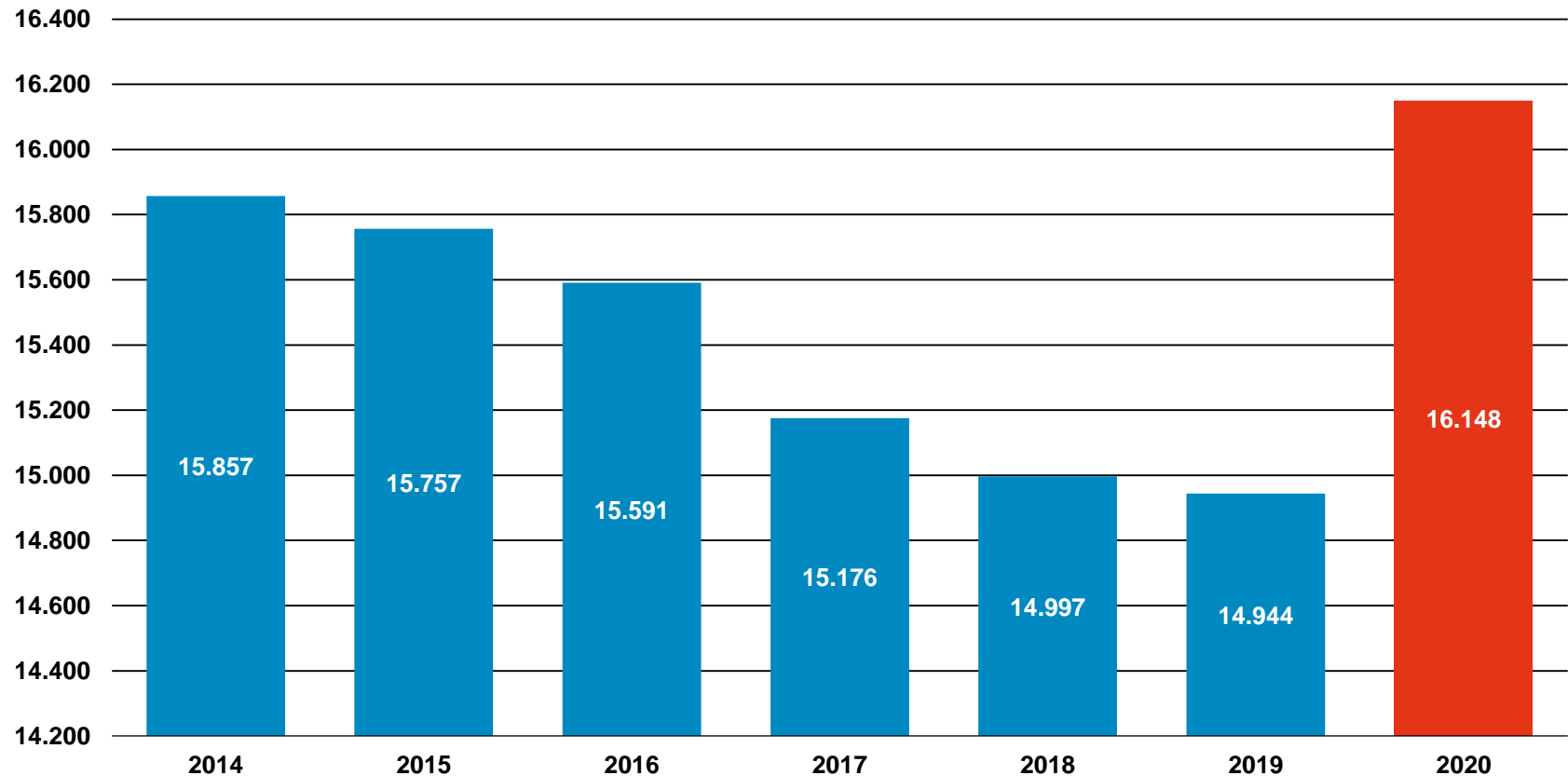
## BT printed matter 16/12060

„Here, the essential goal is to enable different accounting systems to coexist, to set a minimum level of uniform requirements within each of these systems, and to ensure consistency of the required comprehensive delivery of data beyond the respective local authorities.“

"(...) for a phase - which cannot be limited in time at all - the three systems of cash based, extended cash based and governmental accrual based accounting will coexist.“

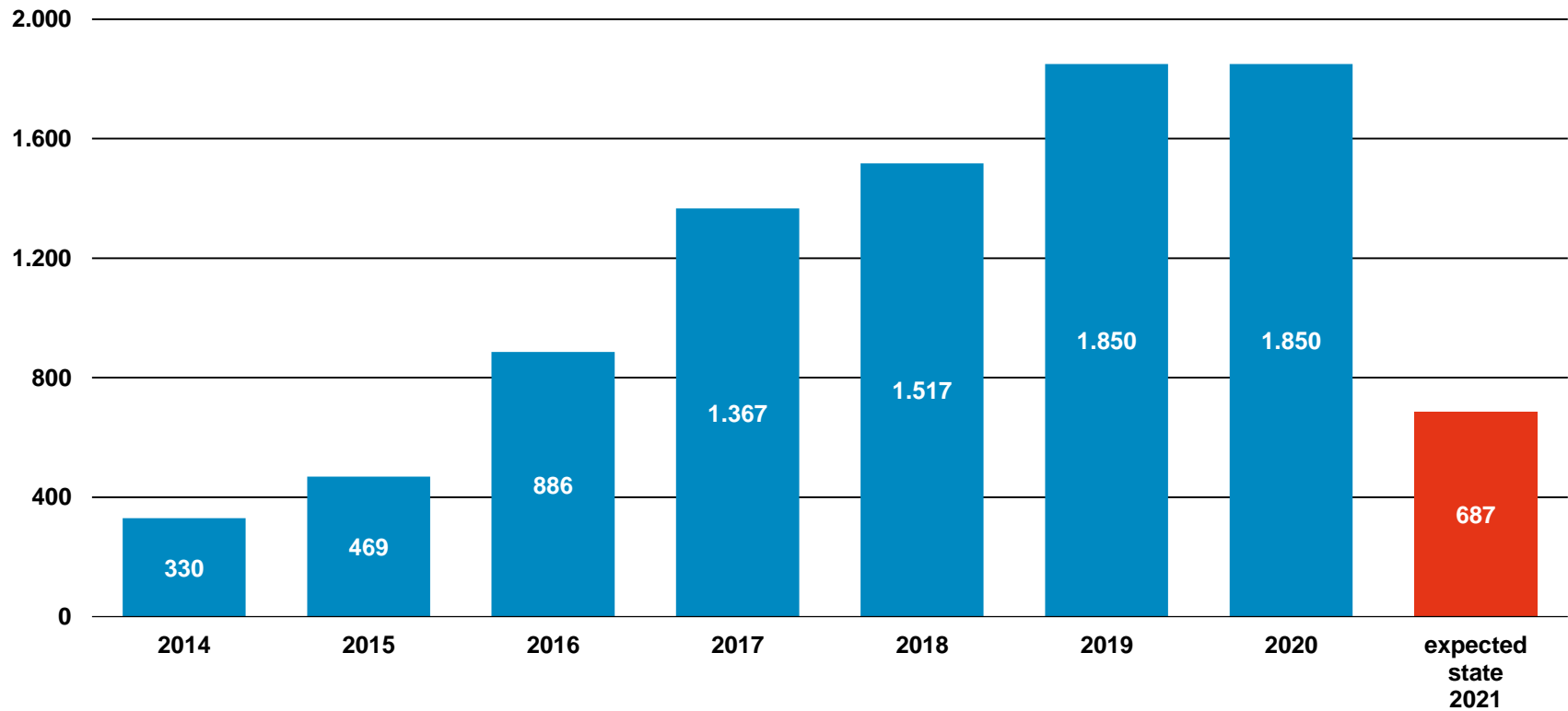
## Development of debt in Thuringia's core budget

in EUR million



# Development of Thuringia's budgetary equalization reserve

in EUR million



# Thuringia Corona Pandemic Relief Fund Act

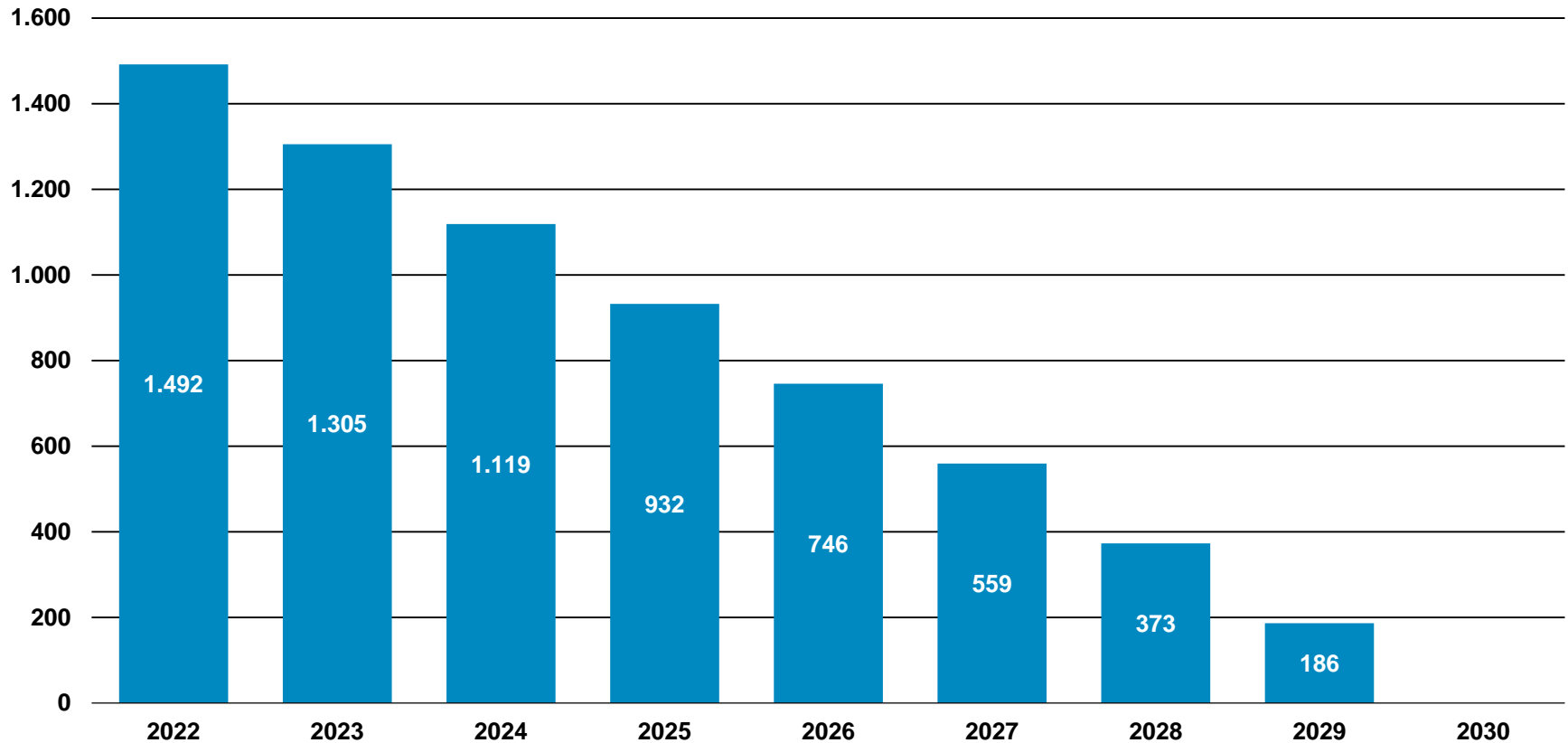
- ▶ **Thuringia Act on the Implementation of Necessary Measures in Connection with the Corona Pandemic (ThürCorPanG)**
- ▶ **Thuringia Corona Pandemic Relief Fund Act:  
Establishment of a special fund**

## Volume in 2020 approx. 1.45 billion euros

- Procurement of health care equipment
- Protective equipment
- Emergency aid, e.g. for companies and social institutions
- Investment program to revitalize the economy, health care, public safety, etc.

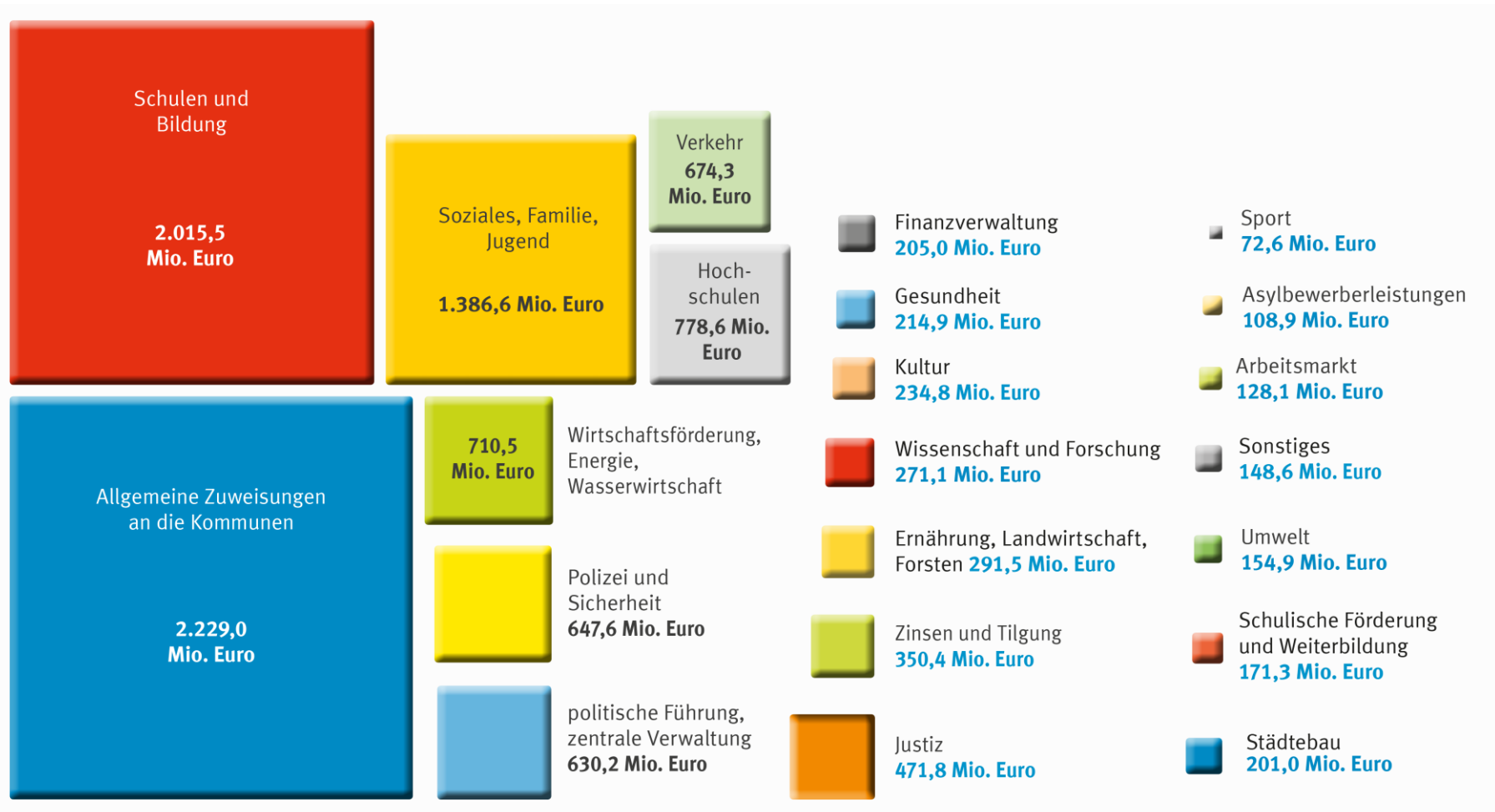
## Reduction of debt taken on in 2020 (actual) and 2021 (target) in case of even repayment

in EUR million





# Overview of key spending areas in 2021





Thank you for your  
attention.