

# Kako povećati transparentnost uz pomoć IPSAS-a

## Ian Carruthers

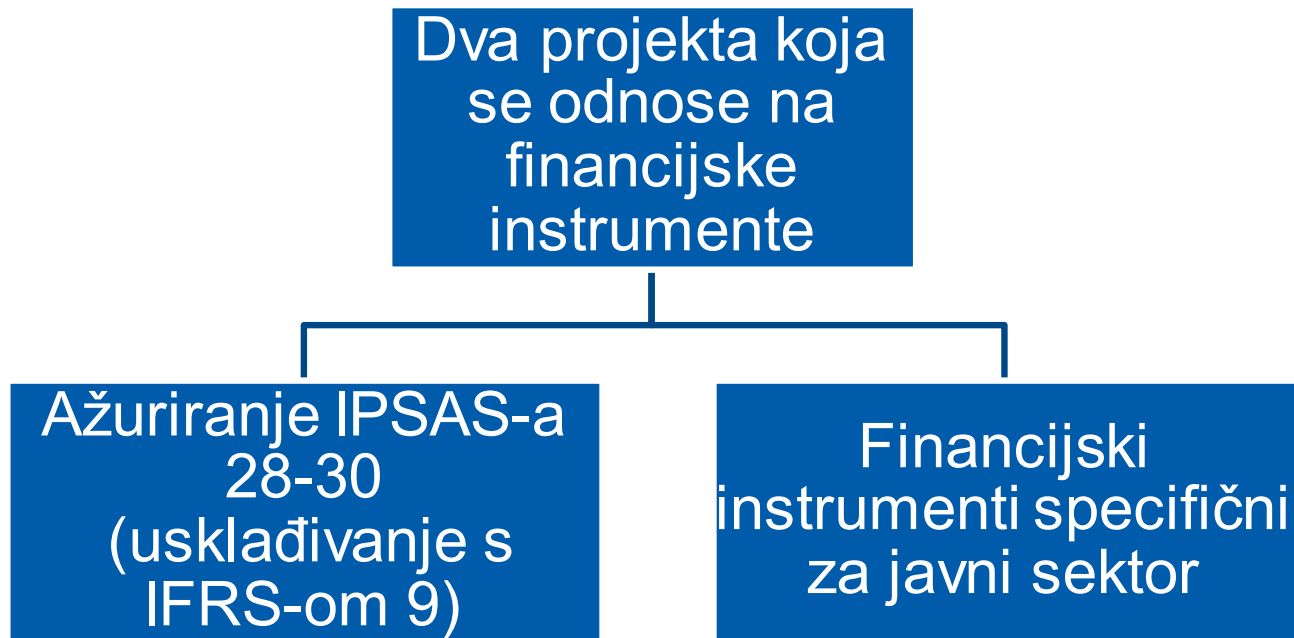
Predsjednik Odbora za izradu međunarodnih računovodstvenih standarda za javni sektor (IPSASB)

PULSAR  
Financijsko izvještavanje za potrebe transparentnosti duga i  
investicija  
1. prosinca/decembra 2020.

**„IPSAS-i su kvalitetni međunarodni standardi financijskog izvještavanja za primjenu u subjektima javnog sektora.“**

- 37 IPSAS-a temeljnih na obračunskoj osnovi bave se transakcijama i događajima u financijskim izvještajima opće namjene (godišnjim računima)
- Na temelju IPSAS-a utvrđuju se zahtjevi temeljeni na principima za:
  - priznavanje
  - mjerenje
  - predstavljanje
- Prema potrebi, IPSAS-i na temelju obračunske osnove baziraju se na IFRS-u za privatni sektor, ali se tumače / prilagođavaju u kontekstu javnog sektora
- Novi IPSAS-i razvijeni za teme svojstvene javnom sektoru (npr. oporezivanje)
- Jedna trećina IPSAS-a u potpunosti / uglavnom specifična za javni sektor

# Smjernice IPSASB-a za financijske instrumente



# Financijski instrumenti: IPSAS 41

## Ažuriranje IPSASa 28-30

Pokrenut 2016. kao projekt usklađivanja s IFRS-om u svrhu ažuriranja s objavljenim IFRS-om 9, *Financijski instrumenti*

- Novi zahtjevi za klasificiranje i mjerenje – imovine i obveza
- Umanjenje vrijednosti na temelju modela očekivanih kreditnih gubitaka umjesto modela nastalih gubitaka
- Dodatna fleksibilnost za modele računovodstva zaštite – omogućuje veće usklađenje s praksama upravljanja rizicima
- Obuhvaća dodatne ilustrativne primjere specifične za javni sektor i smjernice za primjenu
- IPSAS 41 odobren u lipnju/junu 2018. – objavljen u kolovozu/augustu 2018.
- Datum stupanja na snagu odgođen na godinu dana do 1. siječnja/januara 2023. zbog pandemije koronavirusne bolesti (COVID-19)

# Financijski instrumenti specifični za javni sektor: pokrivenost tematike

Teme koje se odnose na financijske instrumente specifične za javni sektor	Kako i gdje se teme razmatraju
Koncesijski zajmovi	Smjernice za primjenu izvorno uvrštene u IPSAS 29 (zadržane u IPSAS-u 41)
Financijska jamstva	Smjernice za primjenu izvorno uvrštene u IPSAS 29 (zadržane u IPSAS-u 41)
Sekuritizacije specifične za javni sektor	Nove smjernice za primjenu u IPSAS-u 41
Monetarno zlato Posebna prava vučenja (eng. Special Drawing Rights, SDR) Pretplatna kvota MMF-a Valuta u optjecaju	Projekt koji se odnosi na financijske instrumente specifične za javni sektor - Smjernice i primjer primjene IPSAS-a 41 - Odobreno u rujnu/septembru 2020.

# Potporna i restrukturiranje duga: ključne razlike između IPSAS-a i GFS-a

- Osnovni zahtjevi IPSAS-a temeljeni na IFRS-u
- Priznavanje:
  - očekivanih kreditnih gubitaka
  - poticaja za koncesijske zajmove (ne po nominalnoj vrijednosti)
  - utjecaja reprogramiranja duga
    - uvjeti i kamatne stope
  - prestanka priznavanja financijske imovine

<https://www.ipsasb.org/publications/accounting-sovereign-debt-restructurings-under-ipsas>



**IPSASB** STAFF QUESTIONS AND ANSWERS  
May 2015

### ACCOUNTING FOR SOVEREIGN DEBT RESTRUCTURINGS UNDER IPSAS

This Questions and Answers (Q&A) publication is issued by the staff of the International Public Sector Accounting Standards Board<sup>®</sup> (IPSASB) to highlight how International Public Sector Accounting Standards<sup>™</sup> (IPSAS<sup>™</sup>) reflect the accounting consequences of sovereign debt restructuring transactions.

*“The objective of this document is to indicate how IPSASs deal with transactions and events which arise through sovereign debt restructurings.”*

This publication does not constitute an authoritative pronouncement of the IPSASB, nor does it intend to amend or override the requirements of existing IPSASs or provide further implementation guidance. This publication is not meant to be exhaustive and is not a substitute for reading the related IPSASs on financial instruments.

**Background**

There has been considerable recent discussion about sovereign debt issues, including restructurings. The objective of this document is to indicate how IPSASs deal with transactions which may arise through sovereign debt restructurings.

Recent discussions on sovereign debt restructurings emphasize the need for improved public sector financial reporting, through the adoption and implementation of transparent, high-quality, conceptual-based accrual accounting standards, designed for the public sector, such as IPSASs.

This Q&A highlights issues which may be encountered in a sovereign debt restructuring. It illustrates how IPSASs, at a high level of principle, capture the economic consequences of debt restructurings. It does not reference any specific transaction, nor is it intended to be used as application or implementation guidance during sovereign debt restructurings. The terms and conditions of specific restructurings are highly complex and voluminous. These terms and conditions may include, but are not limited to, the extension of maturities, reductions in interest rates, changes in counterparties and the issuance of additional complex financial instruments.



This document has been prepared by IPSASB staff. It is a non-authoritative document issued for information purposes only.

# Koronavirusna bolest (COVID-19): Pitanja i odgovori zaposlenih (eng. Staff Questions and Answers) u IPSASB-u

- Sažetak ključnih smjernica IPSASB-a za glavne intervencije koje se odnose na koronavirusnu bolest (COVID-19):
  - izravni državni rashodi
  - potpore za pojedince
  - potpora za poduzeća i druge subjekte javnog sektora
  - potpora za financijske sustave
- Objavljeno početkom travnja/aprila
- Web stranica i korisnička podrška IPSASB-a za koronavirusnu bolest (COVID-19)

<https://www.ipsasb.org/focus-areas/covid-public-sector>

IPSASB

STAFF QUESTIONS AND ANSWERS

April 2020

## COVID-19: RELEVANT IPSASB ACCOUNTING GUIDANCE

This Questions and Answers (Q&A) publication is issued by the staff of the International Public Sector Accounting Standards Board (IPSASB) to provide insight into the financial reporting issues associated with COVID-19 government responses, and the relevant International Public Sector Accounting Standards (IPSAS) and other guidance already available.

*"The objective of this document is to indicate the accounting implications of COVID-19-related government initiatives, including how IPSAS and other IPSASB guidance deal with transactions and events which arise because of the pandemic."*

This publication does not constitute an authoritative pronouncement of the IPSASB, nor does it intend to amend, or override the requirements of existing IPSAS or provide further implementation guidance. This publication is not meant to be exhaustive and is not a substitute for IPSAS.

### Background

The COVID-19 pandemic and the government interventions to mitigate its effects have both immediate and on-going financial impacts. The nature and scale of these interventions vary widely across jurisdictions, as will their longer-term impacts. However, the significant fiscal interventions launched by many governments mean that high-quality accrual-based financial reporting is needed now, more than ever, as it provides better information for decision-making, improves transparency on how public resources are used, allows citizens to hold decision makers to account, and better positions governments to address the balance sheet impact of the pandemic. It is therefore important that the recent momentum towards greater adoption and implementation of accrual financial reporting in the public sector is maintained.

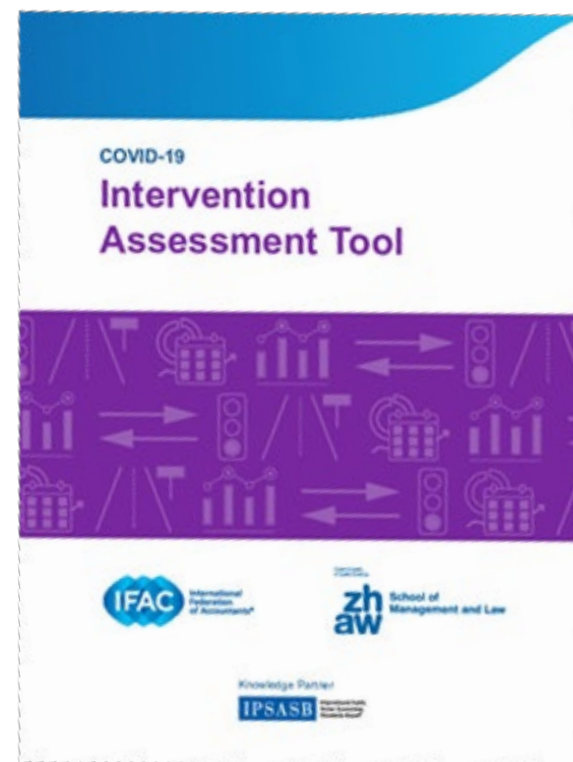
This Q&A highlights issues which may be encountered as a result of COVID-19 and the related jurisdictional responses to dealing with the pandemic. While not exhaustive, it identifies a number of IPSAS which may be applicable in order to capture the economic consequences of the different types of transactions. It does not reference any specific transaction, nor is it intended to be used as application or implementation guidance. The terms and conditions of specific transactions can be highly complex and wide-ranging.

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# Alat za procjenu utjecaja intervencija u doba koronavirusne bolesti (COVID-19)

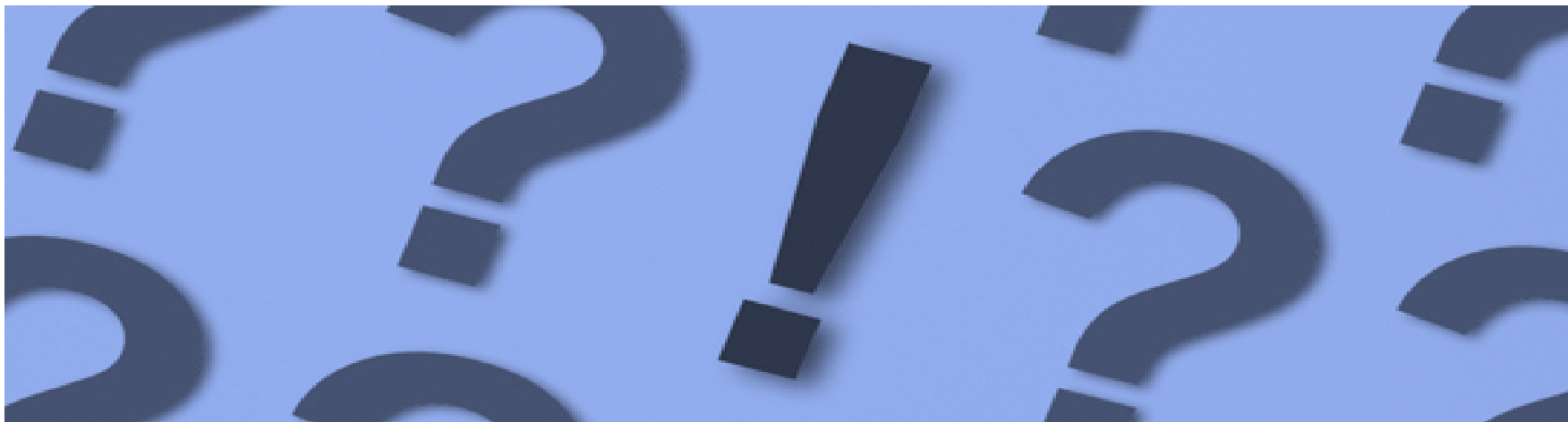
- Alat kao potpora u donošenju odluka
- Utvrđivanje razlika između obračunskih i novčanih utjecaja intervencija
- Poticanje stavljanja težišta na intervencije bez uključivanja neposrednih izravnih rashoda
- Može se koristiti za analizu svih glavnih novih vladinih programa
- Popratni dokument – alat kao nadopuna na putu uvođenja obračunskog računovodstva
- Može ga koristiti svaka Vlada neovisno o napretku u uvođenju obračunskog računovodstva



<https://www.ifac.org/knowledge-gateway/supporting-international-standards/discussion/covid-19-intervention-assessment-tool>



# Pitanja, rasprava i dodatne informacije



- Posjetite našu web stranicu: <http://www.ipsasb.org/>
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