

# USPJEŠNOST PROVEDBE IPSAS-A: POTREBA ZA RAZUMIJEVANJEM STVARNOG STANJA PSA/RJS SUSTAVA

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**PULSAR** – predstavljanje PULSE okvira

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# Glavne promjene informacija obračunskog računovodstva (1):

Neto dug javnog sektora UK-a vs. neto vrijednost na računima na razini cjelokupne države (engl. WGA)

	2017. – 2018.	2018. – 2019.
	Mlrd. £	Mlrd. £
<b>Neto dug javnog sektora (nacionalni računi)</b>	<b>1.779</b>	<b>1.774</b>
<i><u>Nepriznate obaveze na nacionalnim računima:</u></i>		
- Neto obaveza po osnovi mirovinskog osiguranja za državne službenike	1.865	1.894
- Rezerviranja	422	311
- Ugovori po modelu privatne financijske inicijative (engl. PFI)	33	32
<i><u>Drukčije mjerena imovina na nacionalnim računima</u></i>	(156)	(140)
<i><u>Nespomenuta imovina u neto dugu javnog sektora (engl. PSND/NDJS)</u></i>		
- Nekretnine, postrojenja i oprema	(1.208)	(1.268)
- Ostala nespomenuta imovina	(210)	(220)
<i><u>Nespomenute obaveze u NDJS-u: obračunani i odgođeni prihodi</u></i>	62	61
Ostala usklađenja (uključujući eliminacije)	(22)	12
<b>Neto obaveze (WGA)</b>	<b>2.565</b>	<b>2.456</b>



# Glavne promjene informacija obračunskog računovodstva (1):

Računi na razini cjelokupne države UK-a – usklađivanje deficita

	2017. – 2018.	2018. – 2019.
	Mlrd. £	Mlrd. £
<b>Tekući proračunski deficit javnog sektora (nacionalni računi)</b>	<b>(1)</b>	<b>(6)</b>
<i>Nespomenuto na nacionalnim računima: porast rezerviranja</i>	5	21
<i>Drukčije mjereno na nacionalnim računima:</i>		
- Deprecijacija i amortizacija	(10)	(15)
- Umanjenje/ispravak vrijednosti i revalorizacije	25	13
- Kapitalne potpore	9	10
- Istraživanje i razvoj	2	2
- Ostala usklađenja	14	31
<b>Neto rashodi za javne usluge (WGA)</b>	<b>44</b>	<b>56</b>
Financiranje dugoročnih obaveza, npr. plan mirovinskog osiguranja za zaposlene	154	(57)
Revalorizacija financijske imovine i obaveza	5	(1)
<b>Ukupni neto rashodi (WGA)</b>	<b>203</b>	<b>(2)</b>

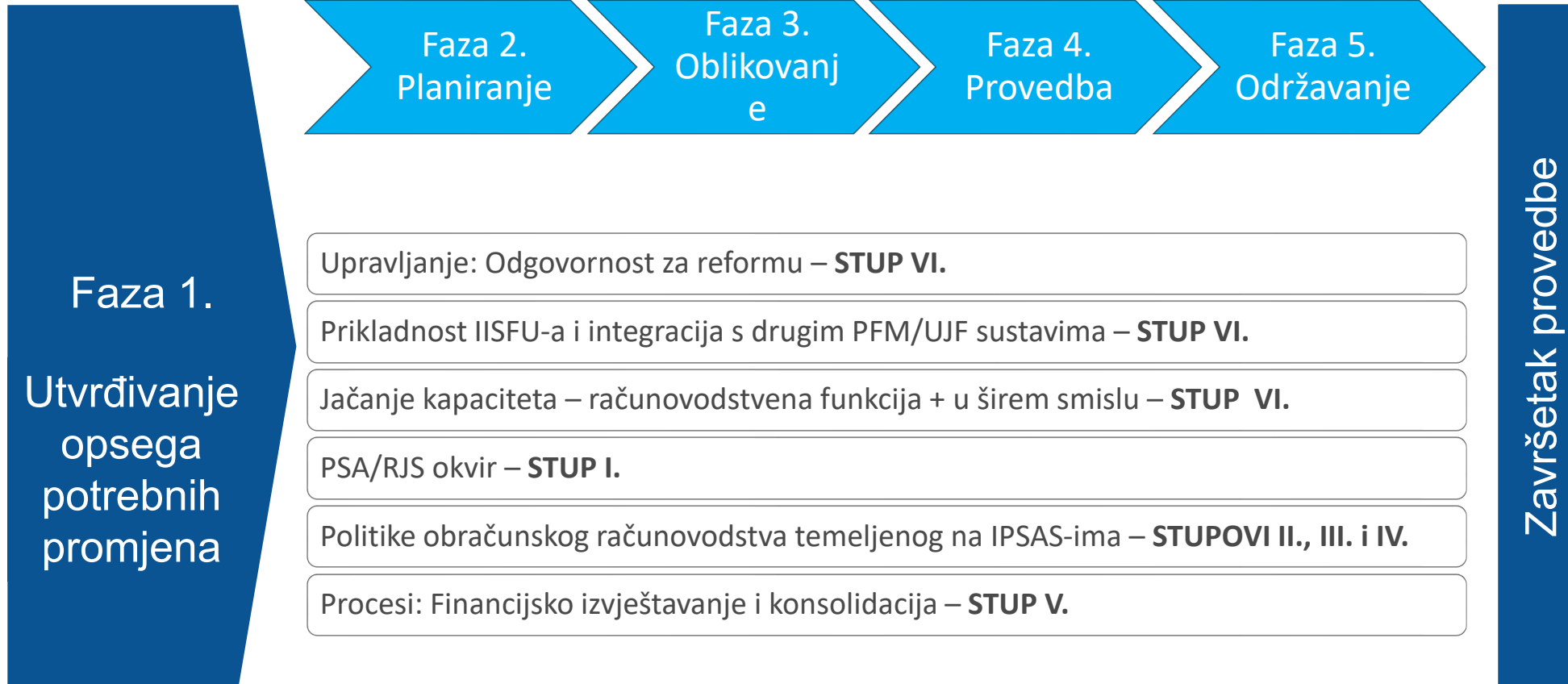
# Uspješnost provedbe IPSAS-a: Utvrđivanje opsega potrebnih promjena



Razumijevanje stanja PSA/RJS sustava ključno za  
planiranje i ostvarenje uspješne provedbe

# Prijelaz na obračunsko računovodstvo temeljeno na IPSAS-ima:

Provedbeni program – glavni projektni elementi



# Prijelaz na obračunsko računovodstvo: novi resursi IFAC-a dostupni online

## Put prema obračunskom računovodstvu

- Nova digitalna platforma s praktičnim smjernicama i resursima koja obuhvaća:
  - ✓ Pregled šireg konteksta provedbe reformi – *PFM/UJF – pristup na razini cjelokupnog sustava (engl. WSA) i dobro upravljanje kao predložci*
  - ✓ Razni načini prijelaza na obračunsko računovodstvo
  - ✓ Glavni zadaci u provedbi obračunskog računovodstva
  - ✓ Smjernice za jačanje kapaciteta
- Pokrenuto početkom ožujka/marta – <https://pathways.ifac.org/standards/pathways/2021>



Definitions Resources

Resources are non-authoritative and should not be used in place of the standard.

GENERAL

Links

2021 HANDBOOK OF INTERNATIONAL PUBLIC SECTOR ACCOUNTING PRONOUNCEMENTS

SPECIFIC

PDFs

Accrual accounting is for the public sector too: A perspective for Arab central governments  
3.71 mb

High-Level Guide on Benefits of Public Sector Accrual Accounting  
355.31 kb

Implementing Accrual Accounting in the Public Sector  
474.19 kb

Pathways to Accrual

A TRAINING FRAMEWORK

Introduction

1. The migration to IPSAS represents a fundamental change in the way in which public sector entities will report their financial performance and financial position. There are three groups of people who will be affected by this change:
  - (a) Accountants and other finance staff;
  - (b) Those who input data to the system or provide other information as part of the reporting process; and
  - (c) Those who receive and use the financial reports.Each group has different a different role and, therefore, different training requirements, although all groups are likely to need IT training.

Accountants and Finance Staff

2. Not all of the skills and competencies required of someone working in a public sector finance function can be learned through a professional qualification. Public sector finance staff (not just the qualified or trainee accountants) need focused training that:
  - (a) Considers the extent to which the current syllabi offered by any public sector training institutes are relevant to what actually happens (or should happen) in the public sector and recommendations made for any necessary changes;
  - (b) Ensures that ethics, corporate governance and finance for non-finance managers (at an appropriate level) are covered;
  - (c) Considers links between any government accounting courses and what some of the officials might have learned in tertiary education and so whether there is scope for an exemptions policy;
  - (d) Covers IT training;
  - (e) Factors in any separate training requirements for middle managers and for the senior public service;
  - (f) Envisages how other stakeholders can play a key role in developing this training capacity and how to capacitate those stakeholders if necessary; and
  - (g) Thinks about the differing as well as the identical needs of finance staff, external audit (perhaps both from the Office of the Auditor General and the private sector firms) and internal audit.
3. The program oversight management team could usefully also consider:
  - (a) How e-based learning can be used, particularly in thinking about ways in which to ensure that issues and solutions arising from the work with any pilot cadre can be shared with all other entities during the migration phase and thereafter as new issues arise; and
  - (b) The needs of internal and external auditors, who might be expected to play a key role in ensuring that the existing issues are resolved, in considering processes and procedures instructions, and in reviewing progress against key delivery milestones.

Training for Data Inputters and Providers of Information

4. Experts such as engineers, surveyors, HR managers, actuaries, lawyers, procurement experts, and taxation experts need to be involved in developing the relevant areas of accounting guidance. It is

IFAC

Building Capacity – Planning the Reform – Meeting Training Needs

**IPSASB**

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