

Računovodstvo dugotrajne imovine - Izazovi i dobre prakse

9. zajednička radionica EduCoP-a i FinCop-a u sklopu PULSAR programa

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MMB CONSULT
Change through experience

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 - Infrastrukturna imovina
 - Naslijeđena imovina (baština)
 - Prirodni resursi

1. Opća važnost dugotrajne imovine u javnom sektoru

- Glavna svrha vlada je **dugotrajno i pouzdano pružanje usluga** svojim građanima
- To u velikoj mjeri zahtijeva dugotrajnu imovinu, posebno u području ***infrastrukture***
- Naposljetku, vlade imaju obavezu upravljanja kako bi očuvale ***imovinu od povijesne, kulturne ili umjetničke važnosti*** za buduće generacije
- Osim toga, većina ***prirodnih resursa*** javna su dobra kojima rukovode i upravljaju vlade
- Slijedom toga, dugotrajna imovina predstavlja znatan udio ukupne imovine u bilancama stanja vlada

1. Opća važnost dugotrajne imovine u javnom sektoru

Note 17: Property, Plant and Equipment

for the year ended 30 June 2023	Total \$m	Land \$m	Buildings \$m	State highways \$m	Electricity generation assets \$m	Electricity distribution network \$m	Aircraft (excluding military) \$m	Specialist military equipment \$m	Specified cultural and heritage assets \$m	Rail network \$m	Other plant and equipment \$m
Gross carrying amount											
Opening balance 1 July 2022	268,071	84,744	62,171	51,915	19,041	6,829	4,220	6,896	3,286	10,630	18,339
Additions	14,881	923	6,564	1,738	632	330	393	1,028	63	912	2,298
Disposals	(1,474)	(114)	(228)	(18)	(7)	(50)	(21)	(27)	(5)	-	(1,004)
Net revaluations	5,335	(5,640)	1,540	5,872	411	-	(30)	(6)	105	3,082	1
Transfers from/(to) asset classes outside of PPE	(236)	(199)	(4)	(5)	-	-	-	-	-	-	(28)
Other ¹	1,200	(6)	(12)	-	(11)	1	-	-	-	(3)	1,231
Total gross carrying amount	287,777	79,708	70,031	59,502	20,066	7,110	4,562	7,891	3,449	14,621	20,837
Accumulated Depreciation and Impairment											
Opening balance 1 July 2022	18,889	-	2,390	-	14	2,476	-	2,603	32	47	11,327
Eliminated on disposal	(1,007)	-	(107)	-	-	(32)	(1)	(26)	(6)	-	(835)
Eliminated on transfer to other asset classes	(13)	-	(25)	-	-	-	-	-	17	-	(5)
Eliminated on revaluation	(5,527)	-	(2,962)	(797)	(702)	-	(595)	-	(23)	(414)	(34)
Net Impairment losses charged to operating balance	220	-	(1)	-	4	-	282	11	-	(49)	(27)
Depreciation expense	6,601	-	2,532	797	698	208	313	339	26	456	1,232
Other ¹	1,224	-	10	-	-	(1)	1	-	2	1	1,211
Total accumulated depreciation and impairment	20,387	-	1,837	-	14	2,651	-	2,927	48	41	12,869
Carrying value as at 30 June 2023	267,390	79,708	68,194	59,502	20,052	4,459	4,562	4,964	3,401	14,580	7,968
By holding											
Leasehold	1,481	-	250	-	1	-	1,199	-	-	-	31
Public Private Partnerships	5,220	311	2,285	2,621	-	-	-	-	-	-	3
Freehold (excluding PPP)	260,689	79,397	65,659	56,881	20,051	4,459	3,363	4,964	3,401	14,580	7,934
Carrying value as at 30 June 2023	267,390	79,708	68,194	59,502	20,052	4,459	4,562	4,964	3,401	14,580	7,968

1 The movement in other reflects the changes that have occurred between the gross carrying amount and accumulated depreciation and impairment for assets held by KiwiRail.

The total amount of property, plant and equipment under construction is \$10,161 million (2022: \$7,742 million) which are classified to the asset class being constructed.

1. Opća važnost dugotrajne imovine u javnom sektoru

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FINANCIAL STATEMENTS

United States Government Balance Sheets as of September 30, 2023, and 2022

(In billions of dollars)

	2023	2022
Assets:		
Cash and other monetary assets (Note 2)	922.2	877.8
Accounts receivable, net (Note 3)	319.9	356.3
Loans receivable, net (Note 4)	1,695.1	1,434.1
Negative loan guarantee liabilities (Note 4)	4.6	-
Inventory and related property, net (Note 5)	423.0	406.9
General property, plant and equipment, net (Note 6)	1,235.0	1,197.5
Investments (Note 7)	130.8	130.3
Investments in government-sponsored enterprises (Note 8)	240.4	223.7
Advances and prepayments (Note 9)	252.7	298.1
Other assets (Note 10)	195.4	37.7
Total assets	5,419.1	4,962.4
Stewardship property, plant, and equipment (Note 26)		

(Izvor: Financijski izvještaj Vlade Sjedinjenih Američkih država za fiskalnu godinu 2023., 15. veljače/februara 2024.)

2. Svrha držanja resursa u javnom sektoru

<p>Pružanje usluga - zadaci države (npr. infrastruktura)</p>	<p>Pružanje usluga - dobrovoljni zadaci/ tržišni sudionik (npr. udjeli u subjektima)</p>
<p>Ulaganje u budućnost (npr. istraživanje/ nematerijalna imovina; prirodni resursi)</p>	<p>Očuvanje (npr. umjetničke zbirke, muzeji, prirodni resursi)</p>

2. Svrha računovodstva u javnom sektoru

- **Cilj PSA-a:** pružanje informacija koje su korisne korisnicima financijskih izvještaja opće namjene za potrebe odgovornosti i donošenja odluka (Konceptualni okvir (KO) IPSASB-a, poglavlje 2., točka 2.1.)
→ U odnosu na dugotrajnu imovinu: pružanje korisnih informacija o javnim resursima (i njihovim troškovima) za sadašnje i buduće pružanje usluga
- Stoga je **cilj mjerenja:** (...) najpravednije iskazati trošak usluga, operativnu i financijsku sposobnost koja je korisna za pozivanje subjekta na odgovornost i za potrebe donošenja odluka (KO IPSASB-a, poglavlje 7., točka 7.2.)

2. Obuhvat PSA-a ovisno o svrsi

Pružanje usluga – zadaci države (npr. infrastruktura)	Pružanje usluga - dobrovoljni zadaci/tržišni sudionik (npr. udjeli u subjektima)
Ulaganje u (npr. istraživanje imovina; pr	Ulaganje zbirke, muzeji, resursi)



= obuhvat računovodstva u javnom sektoru/ financijskih izvještaja

3. Opći izazovi računovodstva dugotrajne imovine

- Vlasništvo – manja je važnost vlasništva za pružanje usluga u javnom sektoru → u sukobu s važnošću vlasništva za računovodstvo
- Obračunska jedinica – mnogo imovine su kompleksne mreže / sustavi, sa znatnim razlikama u korisnom vijeku trajanja / u potrošnji resursa (IPSAS 45.8: potrebna prosudba za utvrđivanje odgovarajuće mjerne jedinice za priznavanje)
- Dostupnost podataka
 - U fazi primjene obračunskog računovodstva – nedostatak povijesnih podataka, posebno za dugotrajnu imovinu
 - Za tekuće računovodstvo – centralno računovodstvo u odnosu na decentralizirano upravljanje
- Pragovi kapitalizacije – faktori koje treba uzeti u obzir: potrebe za informacijama, značajnost, troškovi i koristi (*IPSAS 45., točke IG 10. – 14., IPSAS 45., točka BC 28. i točke u nastavku*)
- Odlučivanje o odgovarajućoj osnovi mjerenja ovisno o svrsi držanja imovine → određuje korisnost informacija za korisnike!

3. Opći izazovi računovodstva dugotrajne imovine

- Odlučivanje o odgovarajućoj osnovi mjerenja:
 - **Odabir** računovodstvene **politike** – povijesni trošak u odnosu na model sadašnje vrijednosti
→ Prosudba: odaberite računovodstvenu politiku koja je mjerodavna (za odgovornost/donošenje odluka) i koja ispunjava uvjete kontrole kvalitete (razumljivost, pravovremenost, usporedivost, provjerljivost) (*IPSAS 45., točka BC 44.*)
 - **Sadašnja vrijednost**: primarni cilj za koji subjekt **Svrha** izveštajku važan je faktor pri utvrđivanju osnove sadašnje vrijednosti (*IPSAS 45.27.*)
 - **Revalorizacije** treba provoditi dovoljno redovno kako bi se osiguralo da se knjigovodstvene vrijednosti značajno ne razlikuju od sadašnje vrijednosti na dan izvještavanja (*IPSAS 45.29.*)

3. Opći izazovi – utvrđivanje svrhe držanja imovine radi pružanja relevantnih informacija

- Svrha definira ne samo priznavanje, nego i mjerenje dugotrajne imovine

Note 1: Basis of Reporting (continued)

Physical assets

Judgement is required whether assets are held for commercial purposes or for public benefit purposes. Assets held for commercial purposes are subject to a commercially recoverable amount test (the higher of the income that can be generated from the asset, or the net proceeds from its sale). Assets that are held for public benefit purposes are generally valued at optimised depreciated replacement cost. An example of an asset held for public benefit purposes is the rail network. Optimisation means that surplus assets are identified and assumed not to be replaced. Otherwise, it can be assumed the asset will be replaced, and therefore the asset value is not reduced below its optimised depreciated replacement cost. If surplus, the asset will be valued at its net selling price.

3. Opći izazovi – utvrđivanje svrhe držanja imovine radi pružanja relevantnih informacija

- Svrha je također važna **unutar** odgovarajućih kategorija imovine, kao što su npr. zemljište i građevine

Valuation of PPE

PPE is carried at fair value except for nuclear waste management assets held at historical cost (see note 1.19) and assets under construction which are held at cost. In accordance with the FREM, assets that have short useful lives or are of low value are carried at depreciated historical cost less impairment as a proxy for fair value.

Non-specialist land and buildings are measured at current value in existing use using professional valuations. Specialist land and buildings are measured at depreciated replacement cost which represents the present value of the asset's remaining service potential.

(Izvor: Konsolidirani financijski izvještaji Vlade Ujedinjene Kraljevine za godinu koja je završila 30. ožujka/marta 2023., Bilješka 1.12., ažurirano 20. listopada/oktobra 2023.)

3. Opći izazovi – redovne revalorizacije

Note 17: Property, Plant and Equipment (continued)

Items of Property, Plant and Equipment (PPE) are initially recorded at cost. Where an asset is acquired for nil or nominal consideration the asset is recognised initially at fair value, where fair value can be reliably determined, and as revenue in the Statement of Financial Performance.

Generally, Government borrowings are not directly attributable to individual assets. Therefore, borrowing costs incurred during the period, including any that could be allocated as a cost of completing and preparing assets for their intended use are expensed rather than capitalised.

Subsequent to initial recognition, classes of PPE are accounted for as set out below.

Revaluations are carried out for a number of classes of PPE to reflect the service potential or economic benefit obtained through control of the asset. Revaluation is based on the fair value of the asset, with changes reported by class of asset.

Classes of PPE that are revalued are revalued at least every five years or whenever the carrying amount differs materially to fair value.

Items of PPE are revalued to fair value for the highest and best use of the item on the basis of the market value of the item, or on the basis of market evidence, such as discounted cash flow calculations. If no market evidence of fair value exists, an optimised depreciated replacement cost approach is used as the best proxy for fair value. Where an item of PPE is recorded at its optimised depreciated replacement cost, this cost is based on the estimated present cost of constructing the existing item of PPE by the most appropriate method of construction, less allowances for physical deterioration and optimisation for obsolescence and relevant surplus capacity. Where an item of PPE is recorded at its optimised depreciated replacement cost, the cost does not include any borrowing costs.

When an item of PPE is revalued, any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset.

(Izvor: Financijski izvještaji Vlade Novog Zelanda za godinu koja je završila 30. lipnja/juna 2023., 5. listopada/oktobra 2023.)

3. Opći izazovi – redovne revalorizacije

Izvor: Financijski izvještaji
Vlade Novog Zelanda
 za godinu koja je završila 30.
 lipnja/juna 2023. (5.
 listopada/oktobra 2023.)

Note 17: Property, Plant and Equipment (continued)

Valuation Information

Approach	Asset type	Valuer	Timing
Valued based on sales comparison and other market-based data	Public housing stock	Quotable Value Limited	Annual valuation with the latest completed in the 30 June 2023 financial year.
	School land, early childhood centres and teacher housing	Quotable Value Limited	Independent valuation reviews are completed at least once every three years with the latest completed in the 30 June 2023 financial year. In the intervening years an indexed valuation is completed.
	Non-specialised health land and buildings	Te Whatu Ora used a number of different independent valuers	Non-specialised health land and buildings are revalued on a two-to-five year cycle. The latest series of valuations were completed as at 30 June 2023.
	Non-specialised corrections buildings and corrections land	Beca Limited	Valuations are completed at least once every three years with the latest completed as at 30 June 2023.
	NZ Defence Force buildings outside defence areas and land	Beca Limited	Valuations completed at least once every five years with the latest full independent land and buildings valuation completed at 30 June 2023.
	Conservation estate (national parks, forest parks, conservation areas, reserves) ¹	Internal valuation reviewed by Logan Stone Limited	Annual valuation with the latest completed as at 30 June 2023. Independent valuer reviews are completed at least once every three years with the latest completed as at 30 June 2022.

3. Opći izazovi – redovne revalorizacije

Izvor: Financijski izvještaji
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Optimised depreciated replacement cost (ODRC)	School buildings and site improvements	Internal valuation except buildings in a service concession arrangement which are valued by Quotable Value Limited	School buildings and site improvements are revalued annually with the latest completed at 30 June 2023. The internal valuation methodology is reviewed by an independent valuer.
	Specialised health buildings	Te Whatu Ora used a number of different independent valuers	Specialised building revaluations are completed on a two-to-five-year cycle. The latest series of valuations were completed as at 30 June 2023.
	Prison complex buildings	Beca Limited	Valuations are completed at least once every three years with the latest completed as at 30 June 2023.
	NZ Defence force buildings in defence areas	Beca Limited	Valuations completed at least once every five years with the latest full independent land and buildings valuation completed as at 30 June 2023.

3. Opći izazovi – korisnost informacija

6. Property, plant and equipment

	Land ¹³	Buildings ¹⁴	Dwellings ¹⁵	Furniture & Fittings	Plant and Machinery	Information Technology	Assets under construction	Total
	£000	£000	£000	£000	£000	£000	£000	£000
Cost or valuation								
As at 1 April 2022	281,345	2,374,120	9,930	6,984	12,210	35,380	32,885	2,752,854
Additions	-	63,256	167	1,556	366	4,726	45,530	115,601
Disposals	-	-	-	(199)	(216)	(2,817)	-	(3,232)
Impairments	-	-	-	-	-	-	(28,711)	(28,711)
Reclassifications	-	12,433	-	-	-	-	(12,445)	(12)
Revaluation ¹⁶	(4,717)	161,907	122	-	-	-	-	157,312
At 31 March 2023	276,628	2,611,716	10,219	8,341	12,360	37,289	37,259	2,993,812
Depreciation								
At 1 April 2022	-	1,156,546	3,589	1,678	2,582	20,700	-	1,185,095
Charge in the year	-	29,710	339	805	983	4,566	-	36,403
Disposals	-	-	-	(199)	(216)	(2,782)	-	(3,197)
Revaluations	-	131,249	83	-	-	-	-	131,332
At 31 March 2023	-	1,317,505	4,011	2,284	3,349	22,484	-	1,349,633
Carrying amount at 31 March 2022	281,345	1,217,574	6,341	5,306	9,628	14,680	32,885	1,567,759
Carrying amount at 31 March 2023	276,628	1,294,211	6,208	6,057	9,011	14,805	37,259	1,644,179

13 Had land been valued using the cost model, the carrying amount would be £214,678,000.

14 Had buildings been valued using the cost model, the carrying amount would be £1,195,250,000.

15 Had Dwellings been valued using the cost model, the carrying amount would be £1,861,000.

16 Land and Buildings were valued in March 2023 by Marc Seabrook FRICS, of the Valuation Office Agency.

(Izvor: UK, Donji dom, Godišnji izvještaj i računi 2022./2023., Bilješke uz financijske izvještaje, str. 151.)

4. Posebni izazovi - infrastruktura

- Vlasništvo – pravno vlasništvo u odnosu na druge indikatore kontrole
 - Pravno vlasništvo samo je jedan od više pokazatelja (npr. pristup resursu ili ostvarivo pravo na uslužni potencijal) (*IPSAS 45., točka AG 10.*)
 - Subjekt mora dokazati da kontrolira imovinu čak i bez pravnog vlasništva – suština je važnija od oblika (*IPSAS 45., točka AG 11.*)!
- Dostupnost informacija – često u različitim subjektima/odjelima potrebna bliska suradnja/komunikacija (potrebno razumijevanje računovodstva u operativnim odjelima)
- Vlasništvo – često kompleksne vlasničke situacije za različite komponente infrastrukturne imovine
 - Primjer: zemljište u okviru NPP-a ili ne (*IPSAS 45., točke IG 1. – 5.*)
- Početno priznavanje/mjerenje – komponentni pristup (*IPSAS 45.41, IPSAS 45., točka AG 6. + točke AG 24. – 26.*)
- Naknadni trošak – kapitalizacija ili trošak (*usluga, zamjena, inspekcija - IPSAS 45., točke AG 13. – 15.; IG 9.*)

Note 17: Property, Plant and Equipment (continued)

Carrying value of other asset classes subject to revaluation

State Highways (excluding land)

	Actual	
	30 June 2023 \$m	30 June 2022 \$m
Formation	19,648	17,886
Bridges	14,572	12,198
Pavement (structure)	11,213	9,769
Pavement (surface)	2,002	1,640
Tunnels	3,290	2,757
Drainage	3,140	2,614
Traffic facilities	2,073	1,836
Culverts and subways	974	852
Other structures	2,086	1,923
Miscellaneous ¹	504	440
Total state highways	59,502	51,915

1 Miscellaneous is made up of intelligent traffic systems (ITS), traffic management units, bailey bridges and waterway structures.

Accounting policy	Estimated useful lives
State highways are recorded on an ODRC basis representing the cost of replacing the network asset in its current condition. The valuation reflects the estimated present cost of constructing the existing asset by the most appropriate method of construction, reduced by allowances for the age and condition of the asset (depreciation).	Formation – Permanent Pavement structure (sub-base) – Permanent Pavement structure (base course) – 75 to 150 years Pavement surface – 11 to 14 years Bridges – 90 to 100 years

4. Izazovi – infrastruktura – komponentni pristup

Izvor: Financijski izvještaji
Vlade Novog Zelanda

za godinu koja je završila 30. lipnja/juna
2023. (5. listopada/oktobra 2023.)

4. Posebni izazovi – naslijeđena imovina (baština)

- Zajedničko razumijevanje „baštine”
 - značajke: ograničenje upotrebe, nezamjenjivost, neograničen vijek trajanja (IPSAS 45., točke AG 2. – 3.)
- Pojašnjenje svrhe računovodstva naslijeđene imovine (baštine)?
 - Operativna u odnosu na neoperativnu (*IPSAS 45., točka BC 25. i točke u nastavku*)
- Definiranje opsega mjerenja – što je u djelokrugu PSA-a?
- Primjenjuju se uobičajeni kriteriji priznavanja za NPO (ispunjava definiciju imovine, može se pouzdano izmjeriti) (*IPSAS 45.6.*)
 - ako se ne može izmjeriti: objaviti u bilješkama (*IPSAS 45.7.; IPSAS 45.77.*)
- S obzirom na posebne značajke baštine: utvrđivanje odgovarajuće osnove mjerenja

4. Naslijeđena imovina (baština) – Primjeri: Sjedinjene Američke Države

- Upravljanje NPO-om u svrhu očuvanja (neproizvedeni NPO): možda se vrijednost ne može utvrditi ili nema smisla
- Uključuje upravljanje zemljištem i naslijeđenom imovinom (baštinom) u svrhu očuvanja (neproizvedeno zemljište i naslijeđenu imovinu)

For information concerning the federal estimated average:

Heritage assets are government-owned assets that have one or more of the following characteristics: historical or natural significance; cultural, educational, or artistic importance; or significant architectural characteristics. Entities provide protection and preservation services to maintain all heritage assets in the best possible condition as part of America's history. Examples of heritage assets include the Declaration of Independence, the U.S. Constitution, and the Bill of Rights preserved by the National Archives. Heritage assets are classified into two categories: collection and non-collection. Collection type heritage assets include objects gathered and maintained for exhibition, for example, museum collections, art collections, and library collections. Non-collection type heritage assets include parks, memorials, monuments, and buildings. In some cases, heritage assets may serve two purposes: a heritage function and general government operations. In those cases, the heritage asset should be considered a multi-use heritage asset if the predominant use of the asset is in general government operations (e.g., the main Treasury building used as an office building). The cost of acquisition, improvement, reconstruction, or renovation of multi-use heritage assets is capitalized as general PP&E and depreciated over its estimated useful life.

(Izvor: Financijski izvještaj Vlade Sjedinjenih Američkih Država za fiskalnu godinu 2023. 15. veljače/februara 2024., Bilješka 26., str. 159.)

4. Posebni izazovi – naslijeđena imovina (baština)

Izvor: Financijski izvještaji

Vlade Novog Zelanda

za godinu koja je završila 30.
lipnja/juna 2023. (5.
listopada/oktobra 2023.)

Note 17: Property, Plant and Equipment (continued)

Specified cultural and heritage assets

	Actual	
	30 June 2023 \$m	30 June 2022 \$m
National Library Collections	1,019	914
Te Papa Collections	1,017	1,075
Conservation Estate	683	608
National Archives	616	596
Other	66	61
Total specified cultural and heritage assets	3,401	3,254

Accounting policy	Estimated useful lives
Specified cultural and heritage assets comprise infrastructure within national parks and conservation estates, as well as National Archives holdings and the collections of the National Library, Parliamentary Library and Te Papa. Of these, non-land assets are recorded at fair value less accumulated impairment losses. Assets are not reported with a financial value in cases where they are not realistically able to be reproduced or replaced, and where no market exists to provide a valuation.	5 to 100 years except for the Te Papa, National Library and National Archive collections that have indefinite life and are generally not of a depreciable nature.

4. Posebni izazovi – prirodni resursi

- Definicija prirodnih resursa – potrebni kako bi se omogućilo jasno utvrđivanje obuhvata računovodstva prirodnih resursa
 - Trenutačni prijedlog IPSASB-: prirodno nastaju, sadrže uslužni potencijal ili sposobnost stvaranja ekonomskih koristi
- Definiranje obuhvata računovodstva prirodnih resursa – koje su informacije korisne za čitatelje?
 - Trenutačni prijedlog IPSASB-a: primjena „uobičajenih” kriterija priznavanja imovine
 - Posebni izazovi, kao što su
 - *neizvjesnost postojanja* (IPSASB: zbog toga se podzemni resursi općenito ne priznaju kao imovina),
 - *dokazivanje kontrole* (IPSASB: kontrola za prirodne resurse poput voda slobodnog toka (ocean, jezera itd.) nije moguća
 - *dokaz o uslužnom potencijalu* (IPSASB: priznavanje prirodnih resursa koji se drže zbog očuvanja ako očuvanje može dovesti do uslužnog potencijala koji doprinosi postizanju ciljeva subjekta)
- Utvrđivanje odgovarajuće osnove mjerenja – posebno za prirodne resurse koji su stečeni u nerazmjenskim transakcijama
 - Trenutačni prijedlog IPSASB-a: prirodni resursi stečeni u nerazmjenskim transakcijama mjere se po pretpostavljenom trošku u skladu s IPSAS-om 46 (pretpostavljeni trošak = osnova za mjerenje sadašnje vrijednosti)
 - Posebni izazovi, kao što su
 - *neizvjesnost mjerenja* (IPSASB: sadašnja vrijednost može se pouzdano izmjeriti ako ne postoji značajna varijabilnost raspona sadašnje vrijednosti ili ako se mogu razumno procijeniti vjerojatnosti različitih procjena unutar tog raspona)

(Izvor: Sastanak IPSASB-a u ožujku/martu 2024., Komentar 7.3.1., Nacrt standarda: Prirodni resursi)

Hvala vam!



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Change through experience

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