

Financijsko izvještavanje DP-ova u Koreji

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4. prosinca/decembra 2024.




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PULSAR Program is co-funded by:

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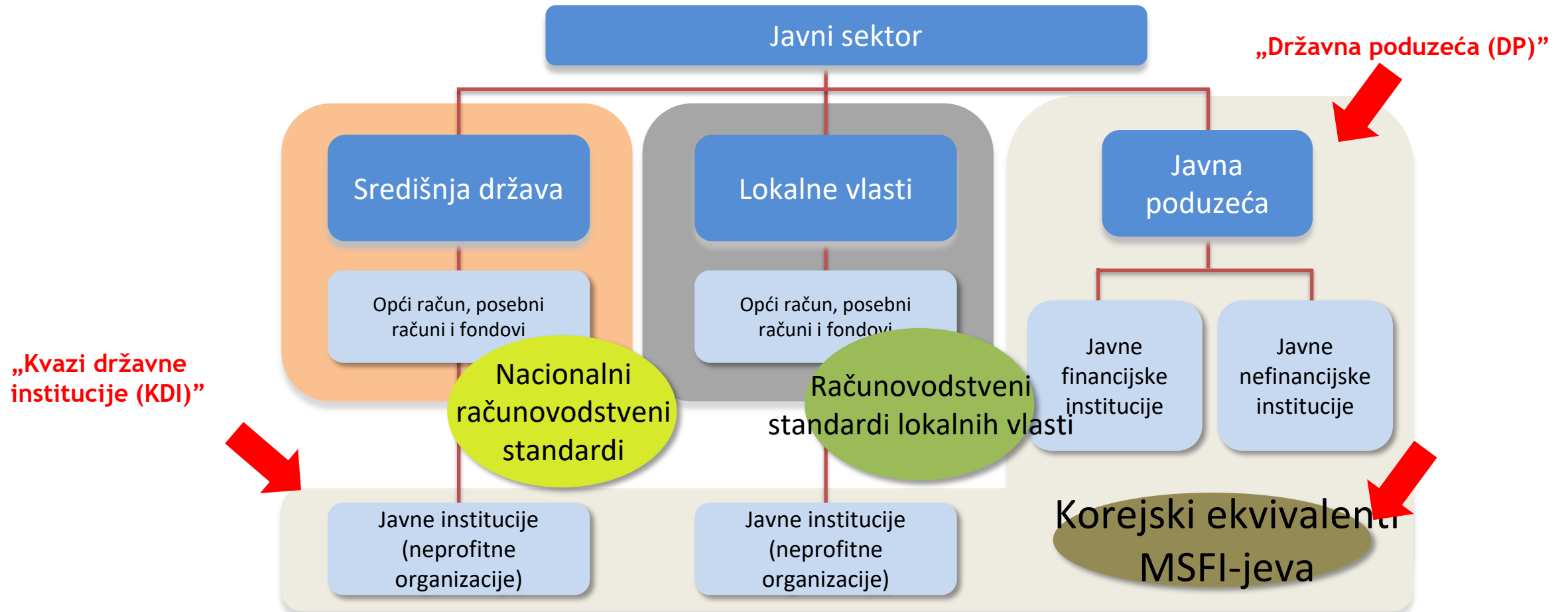
 Schweizerische Eidgenossenschaft
Confédération suisse
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Swiss Confederation

Federal Department of Economic Affairs,
Education and Research EAER
State Secretariat for Economic Affairs SECO

1. Financijsko izvještavanje subjekata javnog sektora u Koreji

Državna poduzeća i druge javne institucije



1.1 Vlasništvo i kontrola nad subjektima javnog sektora u Koreji



← Javna priroda
→ Privatna/korporativna priroda

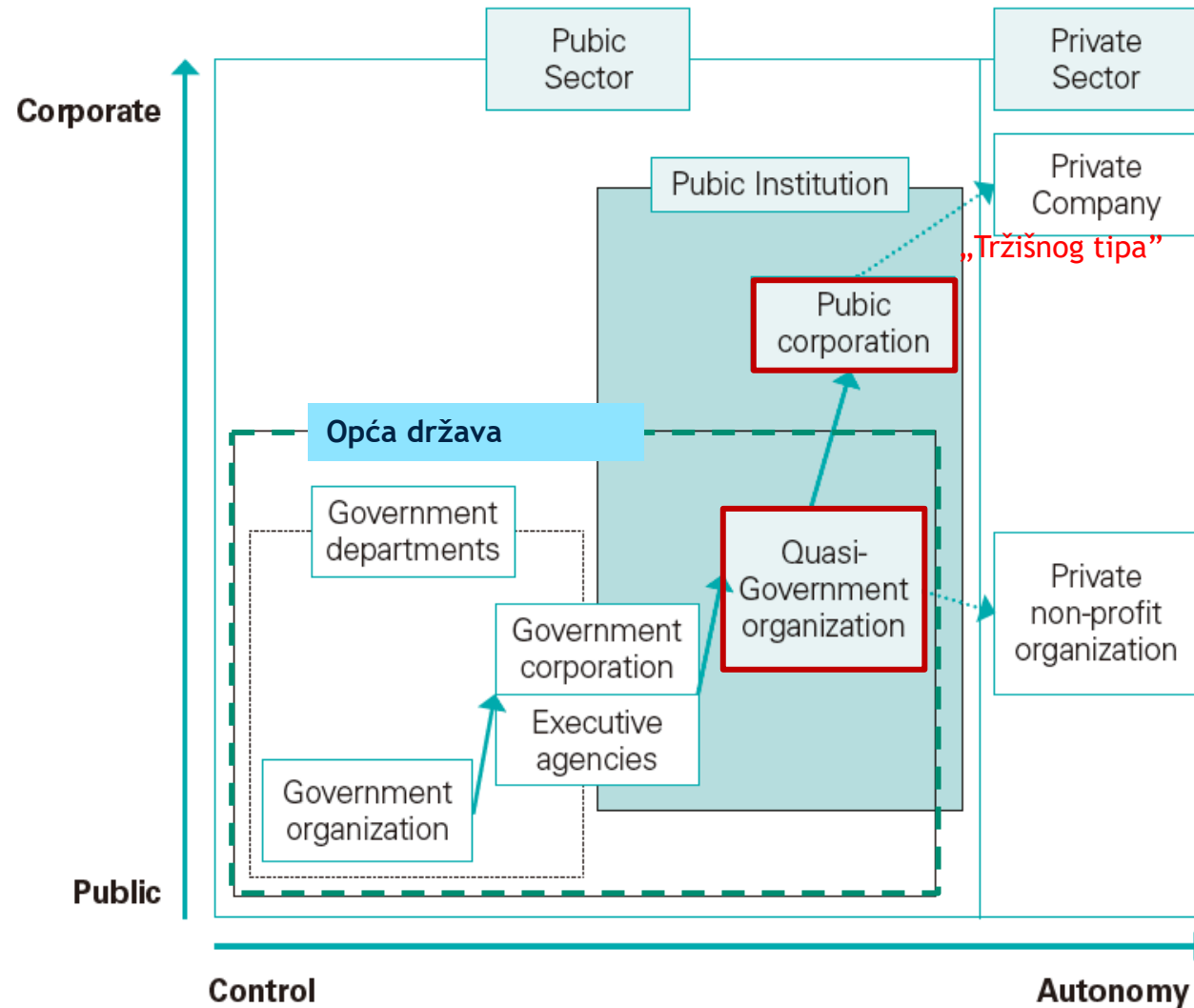
Public sector							Private sector			
Government sector			SOEs and QGOs				Nonprofit sector	Profit sector		
Government ministries (government enterprises)	Executive agencies		Government-funded research institutes	QGOs		SOEs		Nongovernmental organizations (NGO)	Nonprofit organizations (NPO)	Private corporations
	Administration-type agencies	Corporate-type institutions (government enterprises)		Commissioned-service-type QGOs	Fund-management-type QGOs	Quasi-market-type SOEs	Market-type SOEs			
MOEF	National Museum of Modern and Contemporary Art	National Police Hospital	KDI	KOTRA	National Pension Service	Korea Minting and Security Printing Corporation (KOMSCO)	Korea Gas Corporation (KOGAS)	People's Solidarity for Participatory Democracy	Korea Chamber of Commerce and Industry	
Korea Postal Service										

1.2 Klasifikacija DP-ova i KDI-jeva



Tip	Kriteriji klasifikacije
(1) Javna poduzeća	Javne institucije <u>koje je uspostavio MINPF</u> s 300 zaposlenika, prihodima u iznosu 20 milijardi KRW i imovinom u iznosu 3 milijarde KRW ili više Vlastiti prihodi čine najmanje 50 posto ukupnih prihoda
<ul style="list-style-type: none"> • Javno poduzeće tržišnog tipa 	Vrijednost imovine iznosi 2 bilijarde KRW ili više Vlastiti prihodi čine najmanje 85 posto ukupnih prihoda
<ul style="list-style-type: none"> • Javno poduzeće kvazi tržišnog tipa 	Javno poduzeće koje nije tržišnog tipa
(2) Kvazi državne institucije	Ostale javne institucije s 300 zaposlenika, prihodima u iznosu 20 milijardi KRW i imovinom u vrijednosti 3 milijarde KRW ili više Vlastiti prihodi čine manje od 50 posto ukupnih prihoda
<ul style="list-style-type: none"> • Tipa upravljanja fondovima 	Upravljanje (ili naručeno upravljanje) fondovima u skladu s Nacionalnim zakonom o financijama
<ul style="list-style-type: none"> • Tipa naručene usluge 	KDI-jevi drugog tipa osim tipa upravljanja fondovima
Neklasificirane javne institucije	Javno ih ne financiraju ni DP-ovi ni KDI-jevi

1.3 Sektor opće države (SOD) u odnosu na DP-ove i KDI-jeve u Koreji



Klasifikacija i vlasništvo: Primjer



	Conditions	Examples
1	An institution directly established pursuant to another Act with an investment by the Government.	Korea Credit Guarantee Fund, Korea Transportation Safety Authority, etc.
2	An institution for which the amount of the Government grants (in cases of an institution to whom some affairs of the Government are directly commissioned, or a monopoly is granted, pursuant to statutes, the revenue earned from its commissioned affairs or monopoly shall be included; hereinafter the same shall apply) exceeds one-half of the amount of its total revenue.	Korea Gas Corporation, Korea Racing Authority, etc.
3	An institution which <u>the Government holds at least 50/100 of the outstanding shares of, or secures de facto control over decision-making on policies through the exercise, etc. of the power to appoint executive officers with at least 30/100 of such outstanding shares</u>	Incheon Port Authority, Korea Tourism Organization, etc.
4	An institution which the Government together with an institution falling under any of subparagraphs 1 through 3 hold at least <u>50/100 of the outstanding shares of, or secure de facto control over decision-making on policies through the exercise etc. of the power to appoint executive officers with at least thirty percent of such outstanding shares.</u>	Korea Electric Power Corporation, Korea District Heating Corporation, etc.
5	An institution which a single institution, or two or more institutions, falling under any of subparagraphs 1 through 4, hold at least 50/100 of the outstanding shares of, or secure de facto control over decision-making on policies through the exercise, etc. of the power to appoint executive officers with at least 30/100 of such outstanding shares.	Korail Retail, Korea Southern Power Co, Ltd., etc.

	Shareholders	Ownership percentage
Incheon Port Authority	Ministry of Economy and Finance	59.51%
	Ministry of Oceans and Fisheries	21.16%
	Korea Ocean Business Corporation	12.69%
	Korea Development Bank	3.32%
	Export-Import Bank of Korea	3.32%
Korea Electric Power Corporation	Korean Government	18.20%
	Korea Development Bank	32.90%
	National Pension Service	7.06%
	Foreigner	13.86%
	Others	27.98%

As of December 31, 2022

Jedna stvar problematična u izvještavanju:

Kako konsolidirati financijske izvještaje DP-ova i KDI-jeva „s kontrolom”

1.4 Proračun i računovodstvo DP-ova i KDI-jeva: Temeljem Zakona o upravljanju javnim institucijama (ZUJI)



ZAKON O UPRAVLJANJU JAVNIM INSTITUCIJAMA (ZUJI)

POGLAVLJE 4. Proračun i izvještavanje

Članak 39. (Računovodstveni principi itd.) (1) Računovodstvo javnog poduzeća i kvazi državne institucije **temelji se na obračunskoj osnovi** kako bi se jasno prikazali poslovni rezultati te povećanja, smanjenja ili promjene u obujmu i vrijednosti imovine.



Koncipirano za „ulogu upravljanja” u sklopu obračunskog računovodstva (a ne korisnost u donošenju odluka)

1) Accounting Principles

- The accounting of public corporations and quasi-governmental institutions should be accrual-based to accurately show its business performance and the changes of assets and liabilities.
- The detailed accounting criteria should conform to the Rules for Accounting Affairs of Public Corporations and Quasi-governmental Institutions and should first be applied to the settlement of accounts for the first year of designation as public institutions and the budgets for the following year.

1.4 Proračun i računovodstvo DP-ova i KDI-jeva: Vođenje razdvojenog računovodstva



SMJERNICE OECD-a ZA KORPORATIVNO UPRAVLJANJE PODUZEĆIMA U DRŽAVNOM VLASNIŠTVU

III. DRŽAVNA PODUZEĆA NA TRŽIŠTU

NAPOMENE UZ POGLAVLJE III.: DRŽAVNA PODUZEĆA NA TRŽIŠTU

III.C. Ako DP-ovi izvršavaju obaveze pružanja javnih usluga, trebaju ih transparentno i posebno utvrditi kako bi se omogućila točna raspodjela troškova i prihoda.

„Ako DP-ovi izvršavaju obaveze pružanja javnih usluga, posebno je važno u potpunosti objaviti sve obaveze pružanja javnih usluga, njihovo obrazloženje, opseg i povezanu naknadu ili prednosti.

Strukturno ili računovodstveno razdvajanje tih djelatnosti trebalo bi olakšati postupak preciznog i transparentnog utvrđivanja obaveza pružanja javnih usluga, određivanja njihovih troškova i financiranja”.



1.4 Proračun i računovodstvo DP-ova i KDI-jeva: Vođenje razdvojenog računovodstva



Računovodstvena pravila za DP-ove i KDI-jeve u Koreji

Vođenje razdvojenog računovodstva znači sastavljanje financijskih izvještaja zasebno za svaku poslovnu jedinicu sa zasebnom imovinom, obavezama, dobiti i rashodima na temelju izvora financiranja i projekata (koje je naručila država ili koji se temelje na tržištu)

- Sastavljanje sveobuhvatnih bilanci stanja nakon uklanjanja internih transakcija između zasebnih računa ili neostvarene dobiti/gubitaka

U 2016. MINPF podijelio je Operativne smjernice za vođenje razdvojenog računovodstva za javne institucije u sklopu Smjernica za sastavljanje proračuna za tu godinu.

- Smjernicama je predviđen djelokrug primjene, podjela poslovnih jedinica, priroda poslovanja, objavljivanje informacija i kontrola kvalitete dokumenata.

Institucija se treba ① podijeliti na različite poslovne jedinice s obzirom na prirodu poslovanja i ② razdvojiti računovodstvene informacije prema različitim poslovnim jedinicama.

Institucija treba utvrditi opće kriterije za podjelu poslovnih jedinica, izraditi nacrt plana podjele u kojem se svaka jedinica zasebno utvrđuje uzimajući u obzir njezinu imovinu, obaveze i dobit te se posavjetovati s MINPF-om.

U skladu s Operativnim smjernicama institucije moraju imenovati službenika za vođenje razdvojenog računovodstva kako bi se osigurala točnost zasebnih računovodstvenih dokumenata i pojasnile odgovornosti.

- Čelnik institucije dužan je odrediti osobe za izradu, nadzor i provjeru zasebnih računovodstvenih dokumenata, a osoba zadužena za provjeru mora biti osoba na čelu Sektora za financije te institucije.

Proračun i računovodstvo DP-ova i KDI-jeva: Općenito



2) Budget Compilation

- The budget proposal of each public institution for the following fiscal year should separately be compiled for its general provisions, the estimated income statement, the estimated balance sheet, and the financial plan.
 - The budget bill should be prepared in accordance with the business goals and the Guidelines for Budget Compilation of Public corporations and Quasi-governmental institutions and the head of the institution should submit the bill to the board of directors.
 - The submitted budget bill should be finalized by the resolution of the board of directors no later than the beginning of the following fiscal year before being reported to the Minister of Economy and Finance, the head of the competent ministry and the Chairperson of the Board of Audit and Inspection of Korea.
 - Once the budget is finalized, each public institution should establish its management plan accordingly.
 - Then, the public corporations among public institutions should submit the plan to the Minister of Economy and Finance and the head of the competent ministry within two months after the budget is finalized.

Proračun i računovodstvo DP-ova i KDI-jeva: Općenito



3) Settlement of Accounts

- Every public corporation and quasi-governmental institution should prepare statements on the settlement of accounts for the corresponding year, without delay, at the end of each fiscal year, and select an accounting firm to conduct an external audit.
- All public corporations should submit financial statements that include the opinion of an external accounting auditor and the accompanying documents to the Minister of Economy and Finance (the quasi-governmental institutions to the head of the competent ministry), no later than the last day of February of the following year, and shall finalize the settlement of accounts by obtaining the approval of the Minister no later than the last day of March.
- The finalized statements on the settlement of accounts should be submitted to the Board of Audit and Inspection of Korea, and the Board should inspect the statements and submit the results to the Minister of Economy and Finance by no later than July 31.
- The Minister should report the statement of accounts to the Cabinet Council and submit them to the National Assembly by no later than August 20.

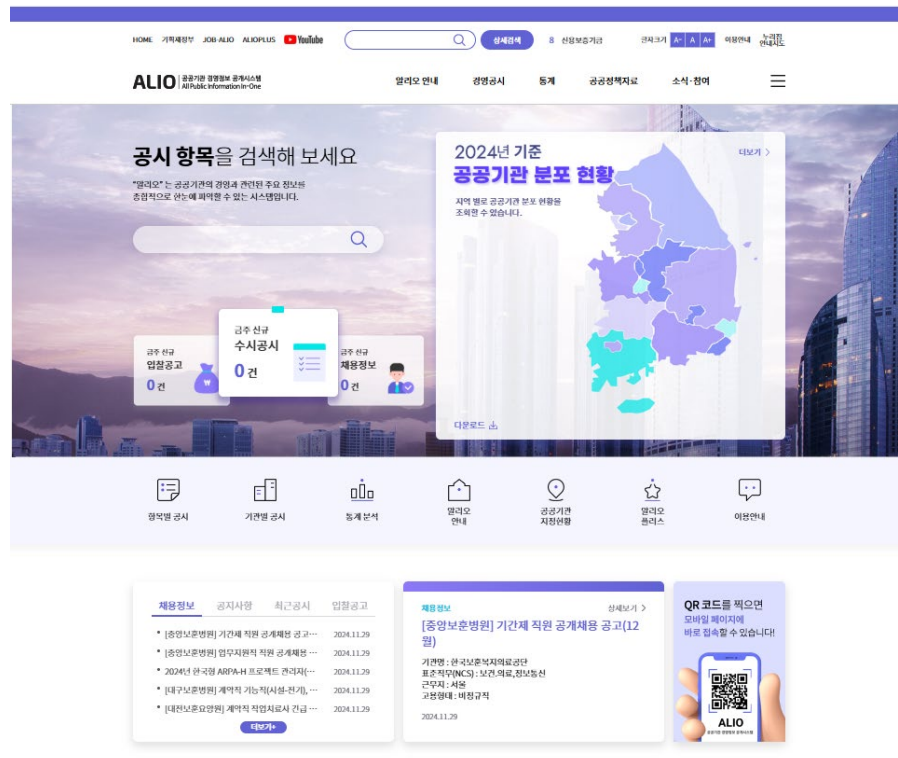
„Procjena učinka”

1.5 Javno objavljivanje podataka o DP-ovima i KDI-jevima



Portal sa svim javnim informacijama na jednom mjestu, engl. All Public Information in-One, ALIO) – <http://alio.go.kr>

- Internetski integriran sustav objavljivanja informacija o DP-ovima i KDI-jevima
- Uveden ZUJI-jem u 2007.



1.5 Javno objavljivanje podataka o DP-ovima i KDI-jevima



Financijske i nefinancijske stavke koje se objavljuju na portalu ALIO

General Operation Status (21 items)

- General information
- Recruitment status
- Expenses for fringe benefits
- Safety and information protection
- Human rights management (new)
- Board meeting minutes, etc.

➔ Management evaluation, organizational culture improvement, etc.

Financial Information (13 items)

- Condensed balanced sheet
- Condensed income statement
- Audit report
- Main business
- Investment and contribution
- Mid- to long-term financial management plans, etc.

➔ Management evaluation, organizational culture improvement, etc.

Evaluations (5 items)

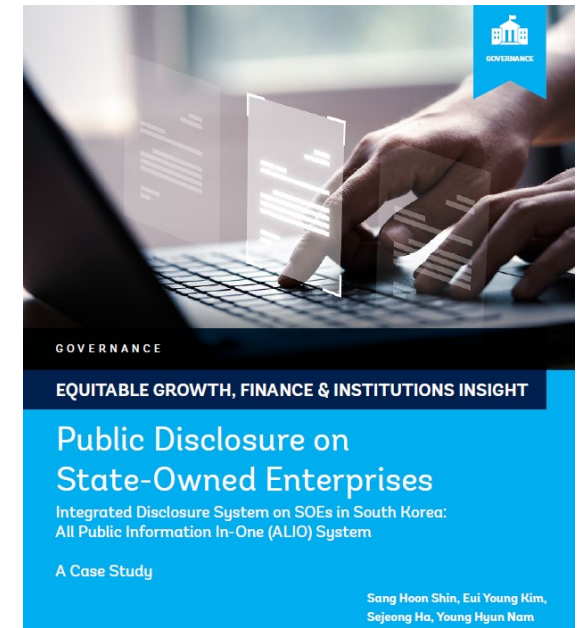
- Management evaluation
- Win-win growth evaluation (new)
- Integrity evaluation (new)
- Assembly and external evaluation
- Customer satisfaction survey

➔ Improving competitiveness and service delivery system

Information Disclosure (2 items)

- Contract information
- Research reports

➔ Contract transparency and improving the productivity of nation



1.5 Javno objavljivanje podataka o DP-ovima i KDI-jevima: Primjer



single statistic **composite statistics** Search

Institution selection (select a total of 36 detailed items)

Selection of disclosure items (Select a total of 3 detailed items) when designating up to the lowest item. Search is possible only data lookup

Select agency type

- public corporation (market type)
- Public enterprise (quasi-market type)
- Quasi-governmental institution
- Quasi-governmental agency
- Other public institutions

Choice of lead agency

- National Police Agency
- Ministry of Employment and Labor
- Fair Trade Commission
- Ministry of Science and ICT

Disclosure items

- number of employees
- New Recruitment
- executive salary
- Employee average
- Institution head business
- Employee benefits
- Operating status of other
- Safety Management
- Green Product Purchase

public tax items

- Green Product Purchase Performance
- Green Product

detail 1

- purchase performance / Green product purchase performance
- total purchase amount
- Green product purchase amount
- ratio

detail 2

detail 3

single statistic **composite statistics** Search Search result 1 x

[To search again, please click the 'Search' tab.]

EXCEL Download

NO	Institution name	organ type	Item	2017	2018	2019	2020	2021	2022	unit	Transition
One	Kangwon Land Co., Ltd.	public corporation (market type)	Green product purchase record > Green product purchase record > Total purchase amount	0	0	2025	1,343	720	-	one million won	
2	Kangwon Land Co., Ltd.	public corporation (market type)	Green product purchase record > Green product purchase record > Green product purchase amount	0	0	1,715	1,163	324	-	one million won	
3	Kangwon Land Co., Ltd.	public corporation (market type)	Green product purchase performance > Green product purchase performance > Ratio	0	0	84	86	-396	-	%	
58	Korea Racing Association	Public enterprise (quasi-market type)	Green product purchase record > Green product purchase record > Total purchase amount	0	0	5,909	1,541	2,108	-	one million won	
59	Korea Racing Association	Public enterprise (quasi-market type)	Green product purchase record > Green product purchase record > Green product purchase amount	0	0	5,319	1,369	801	-	one million won	
60	Korea Racing Association	Public enterprise (quasi-market type)	Green product purchase performance > Green product purchase performance > Ratio	0	0	90	88	-1,607	-	%	
61	Korea Broadcast Advertising Promotion Corporation	Public enterprise (quasi-market type)	Green product purchase record > Green product purchase record > Total purchase amount	0	0	90	155	40	-	one million won	
62	Korea Broadcast Advertising Promotion Corporation	Public enterprise (quasi-market type)	Green product purchase record > Green product purchase record > Green product purchase amount	0	0	72	151	20	-	one million won	
63	Korea Broadcast Advertising Promotion Corporation	Public enterprise (quasi-market type)	Green product purchase performance > Green product purchase performance > Ratio	0	0	80	97	-20	-	%	

2. Godišnja procjena učinka DP-ova i KDI-jeva u Koreji



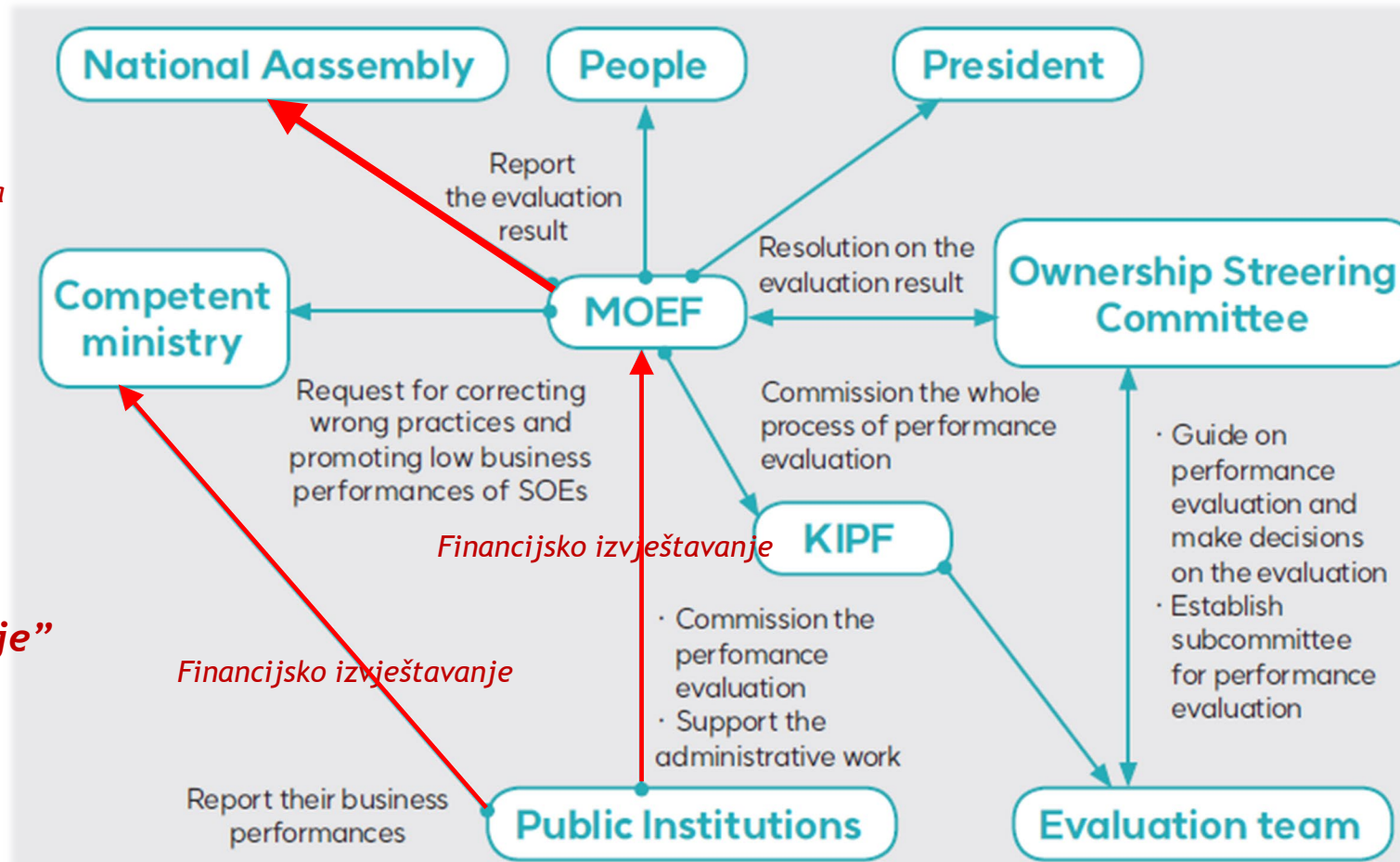
- The main purposes of the performance evaluation are as follows.
 - To improve management efficiency, accountability and motivation for goal achievement
 - To set clear targets(objectives) and to effectively deal with the principal-agent problems
 - To introduce competition and apply pressure to stimulate management innovation
 - To reflect the feedback from the evaluation results for management improvement
 - To enhance the transparency of management in public institutions

Category	Main Indicators (weights)
Management activities (55)	<ul style="list-style-type: none">• Business strategy & Leadership (9)• Implementation of social values (15)• Management of financial performance (20)• Management of organization and human resources (4)• Management of remuneration and employee welfare benefits (7)
Core business activities (45)	<ul style="list-style-type: none">• Integrated evaluation of core business plans, activities and performances (45)
Plus points(5)	<ul style="list-style-type: none">• Efforts and achievements in implementing innovation plans for public institutions submitted to the Ministry of Economy and Finance

2. Godišnja procjena učinka DP-ova i KDI-jeva u Koreji

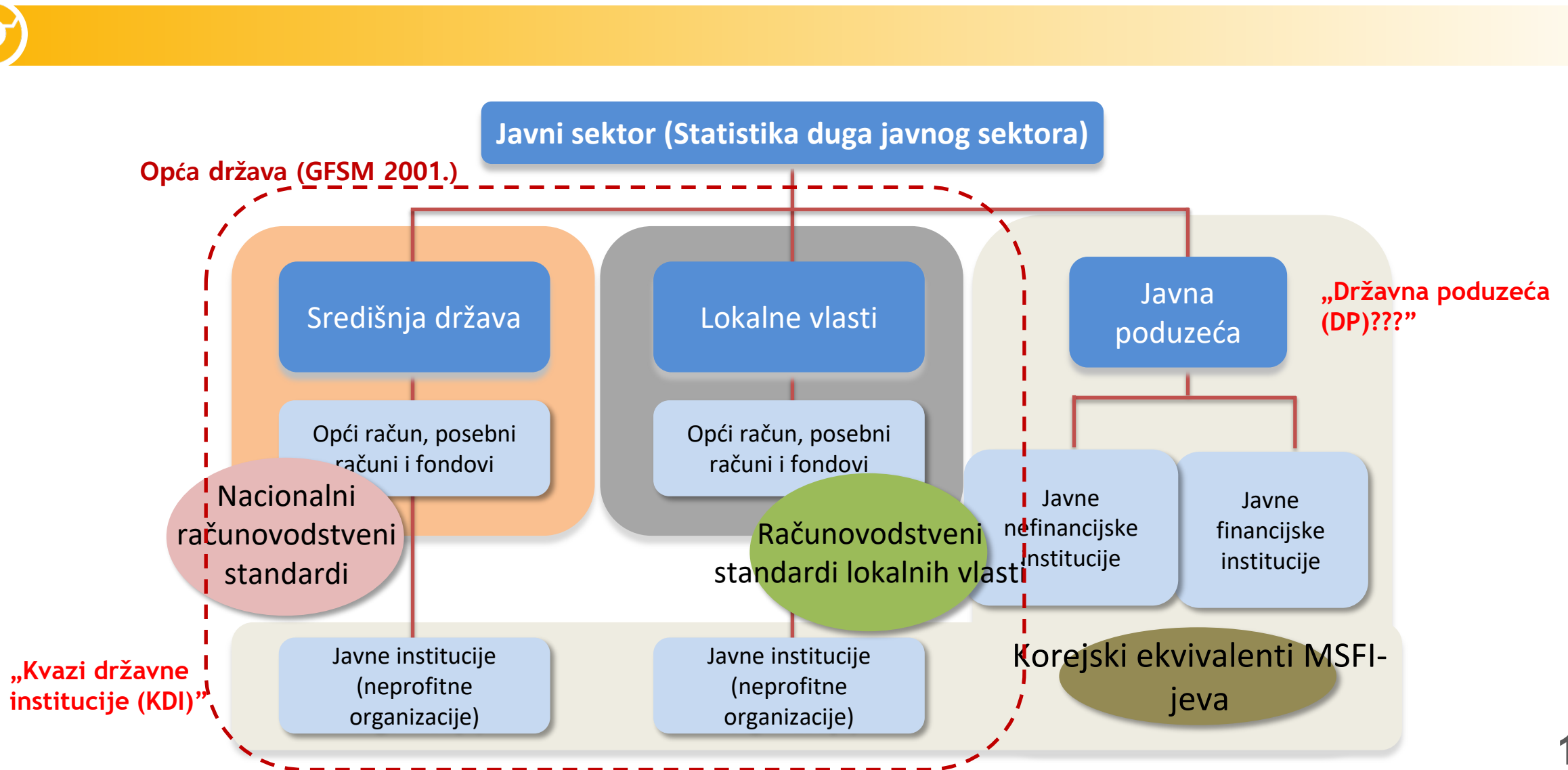
Struktura godišnje procjene učinka

*Sastavljanje svih
financijskih izvještaja
DP-ova i KDI-jeva*



*„Interno korištenje
računovodstvenih
informacija”*

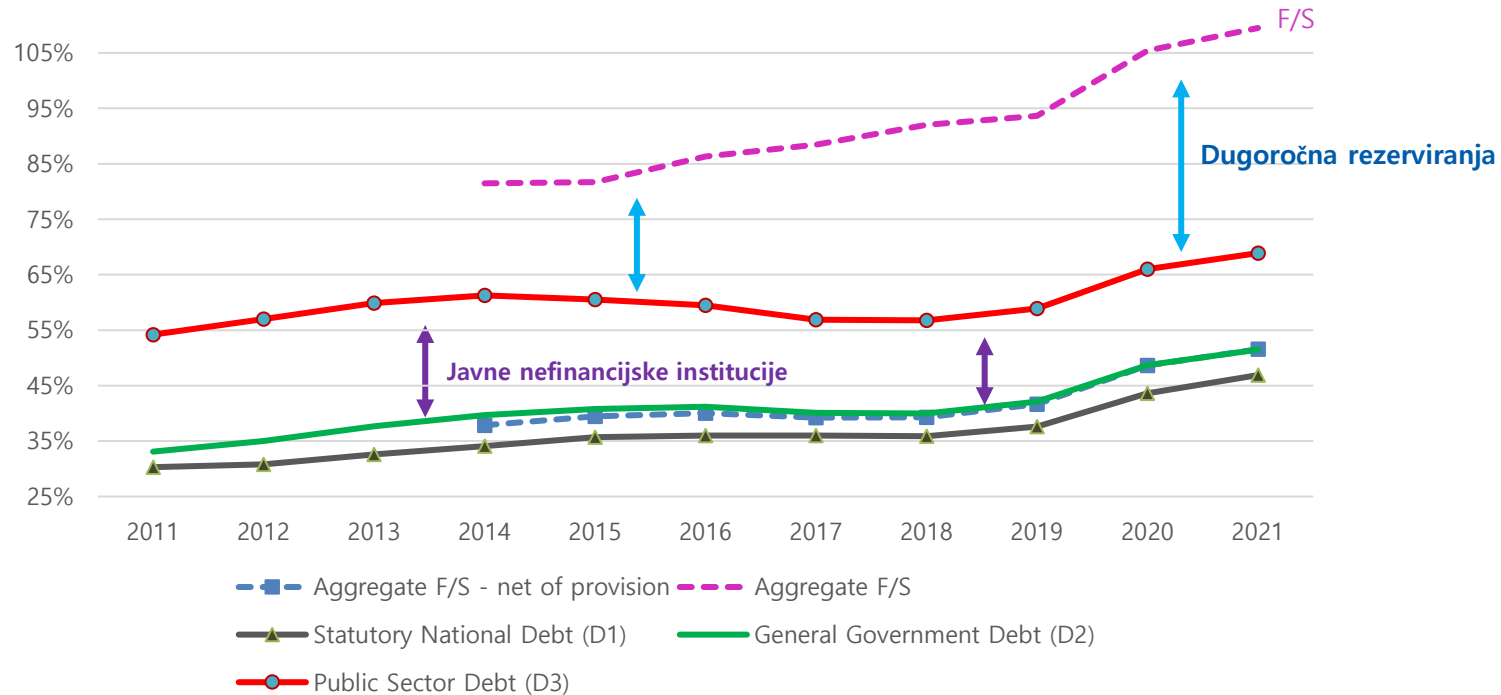
3. „Konsolidacija” finansijskih izvještaja DP-ova i KDI-jeva



3. „Konsolidacija” finansijskih izvještaja DP-ova i KDI-jeva



Dug i obaveze javnog sektora u Koreji (udio u BDP-u)



Izvor: openfiscaldata.go.kr & www.lofin365.go.kr & eduinfo.go.kr

„Konsolidacija na razini opće države + konsolidirane informacije o dugu subjekata javnog sektora (uključujući DP-ove i KDI-jeve)”

- ◆ Zbime (nekonsolidirane) obaveze iz finansijskih izvještaja središnje države/lokalnih vlasti/lokalnog obrazovanja (uključujući KDI-jeve)
- ◆ D1*: Zakonom utvrđeni dug (na temelju Nacionalnog zakona o financijama) državnog proračuna i fondova (uključujući lokalni vanjski dug)
- ◆ D2: Dug opće države po priručniku GFSM 2001. (izuzev javnih poduzeća)
- ◆ D3: Dug javnog sektora po Statistici duga javnog sektora (izuzev javnih finansijskih institucija)

3. „Konsolidacija” financijskih izvještaja DP-ova i KDI-jeva

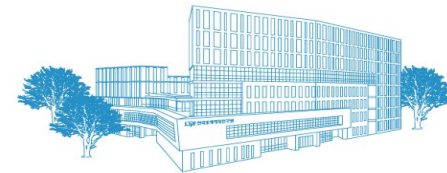


Dioničari	Knjigovodstvena vrijednosti kapitala (u milijunima KRW)	Vlasništvo (%)
Korejska vlada	584.209	18,20 %
Korejska razvojna banka	1.056.176	32,90 %
Nacionalni zavod za mirovinsko osiguranje	212.195	6,61 %
Stranci	434.635	13,54 %
Ostali	922.605	28,75 %
Na dan 31./12./2023.	3.209.820	100 %

Dioničari	Knjigovodstvena vrijednosti kapitala (u milijunima KRW)	Vlasništvo (%)
Ministarstvo privrede i financija	21.844.494	91,30 %
Ministarstvo zemljišta, infrastrukture i prometa	1.377.065	5,76 %
Korejska razvojna banka	440.000	1,84 %
Ministarstvo oceana i ribarstva	125.000	0,52 %
Fond za odgovor na klimatske promjene	140.000	0,58 %
Na dan 31./12./2023.	23.926.559	100 %



Enforcement Rule of
**Central Government
Accounting Standards**
September 2020



„Nema pravila za konsolidaciju financijskih izvještaja u javnom sektoru”



Članak 32. (Opća pravila za mjerenje imovine)

(1) Iznosi imovine iskazani u izvještaju o financijskom položaju utvrđuju se **na temelju troška stjecanja**. Međutim, trošak stjecanja *bona vacantia* (tj. imovine bez vlasnika), imovine stečene u razmjeni sa strankama izuzev računovodstvenog subjekta središnje države i imovine stečene doprinosima mjeri se po fer vrijednosti na datum stjecanja.

3. „Konsolidacija” financijskih izvještaja DP-ova i KDI-jeva



U potrazi za tehnološkim rješenjem zbog nedostatka konsolidiranih financijskih informacija o DP-ovima i KDI-jevima primjenjuje se sustav financijskog izvještavanja za javne institucije (UFIJI) – koji uključuje funkcije unakrsne provjere i automatskog ispravljanja pogrešaka.



공공기관 결산자료 등록을 위한 로그인 화면입니다.
서비스 이용을 위해 로그인을 해주세요.

* 보안관련하여 http로 접속하신경우에 https로 접속을 부탁드립니다 아래링크를 클릭해주세요
<https://www.pifrs.go.kr>

3. 2024회계연도 결산 유의사항

라. PIFRS 시스템 전면 개편

XBRL 전면 도입, 오류 개선, 웹호환성·편의 기능 추가를 통한 사용성 개선

As-Is	To-Be
<p>PIFRS 공공기관 결산시스템</p> <p>결산서 작성기</p> <ul style="list-style-type: none"> C/S 방식(설치형식) 수작업에 의한 오류 검증 주석 편집 기능 필요 이전 보고서 활용 불가 ⋮ XBRL 일부 서식에만 적용 <p>홈페이지</p> <ul style="list-style-type: none"> HTML4 형식 웹호환성 결여 진행 상황 확인 불가 반려요청 기능 필요 브라우저 호환성 결여 통계 기능 필요 ⋮ 	<p>PIFRS 공공기관결산시스템</p> <p>결산서 작성기</p> <ul style="list-style-type: none"> Web 방식 어플리케이션 오류 검증 자동화 주석 편집의 자유도 제공 데이터 불러오기 제공 ⋮ XBRL 서식 전면 적용으로, 본문과 주석 간의 데이터 정합성 제공 <p>홈페이지</p> <ul style="list-style-type: none"> e-Gov 프레임워크 적용 웹표준-웹호환성 준수 대시보드, 모니터링 지원 승인 반려 요청 가능 지원 크로스 브라우저 지원 통계 기능 제공 ⋮

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Hvala vam!




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State Secretariat for Economic Affairs SECO
