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Financial statements
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Contents; I. Introduction; II. Institutional and Regulatory Framework; A. Nature of Semi-Autonomy; B. Potential Benefits in Keeping Separate SARA Records; Boxes; 1 South African Revenue Service (SARS) Accounting Requirements; C. Regulatory Framework; D. Basic Tax and Treasury Accounting Systems; Table; 1. Summary of records kept by tax agencies; E. Automated Accounting Systems; III. Nature of Tax Office Accounting; A. Nature of Tax Transactions; B. Meaning of Full Accrual Accounting; C. SARA Accounting Records; IV. Recording and Reporting Rules; 2. HMRC's Resource, Trust and Program Records A. Revenue TransactionsB. Operating Income Rules; 3. Some SARA Budget Issues; C. Operating Expense Rules; D. Investing and Financing Activities; E. Program Activities; 4. Some Key Fixed Asset (FA) Issues; V. SARA Reporting Obligations; A. Simple Cash Statements; B. Complex Financial Statements; C. Program Statements; D. Consolidated Financial Statements; VI. Conclusion; References

Sommario/riassunto

The paper discusses the improvements which a semi-autonomous revenue agency (SARA) must make to its records to meet fiscal and financial accounting obligations. SARAs are legal entities, such as a service or a department, which are required to prepare accrual records that may diverge from a treasury's cash accounting records. Their records reflect revenues generated; budget funds for generating the revenues; and material programs administered for other agencies. The accounting records and financial statements (income statement, balance sheet and cash flow statement) must conform to generally-accepted accounting principles (GAAPs) or standards such as the International Public Sector Accounting Standards (IPSAS) of the International Federation of Accountants (IFAC)-and to the treatment of operating, investment and financing activities in the Government Finance Statistics (GFS) Manual.