

行政院及所屬各機關出國報告

(出國類別：考察)

考察美國徵課會計制度及帳務處理報告

出國人員：服務機關：行政院主計處

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考察美國徵課會計制度及帳務處理報告摘要

我國目前稅課收入之會計處理係採現金基礎，與會計法及預算法應採權責基礎之規定相悖，為汲取先進國家實務經驗，爰赴美國實地考察。

本次拜會美國 GAO、IRS、FASAB 及 GASB 等機關，就會談結果及相關資料顯示，美國聯邦政府目前對稅課收入係依 FASAB 規定採「修正現金基礎」，並於年終報表估列應收稅款，地方政府單位選用 GASB 準則者，其政務基金(governmental fund)財務報表採修正權責基礎，政府個體(government-wide)財務報表則採完全權責基礎。依 IFAC 之研究報告，不論採何種會計基礎，其收入之認列及所訂定之認列時點與認列標準方為問題之核心，而認列之標準則端視收入實現之可能性(probability)及可衡量性(measurability)而定。

我國法令制度與美國南轅北轍，此行固有他山之石之功效，但實務上變數仍多，制度變革亦非一蹴可及，且誠如 IFAC 所言，不同國家雖採同一會計基礎，對稅收之認列亦有所不同。稅課收入為國家財政流入面(Inflow)重要之一環，仿效美國設立政府會計準則委員會為當務之急，可免除法令僵化之缺憾，提高效率。

茲因原文資料達數千頁，雖孜孜埋首其中，並就中美現行制度比較，研提管見，惟囿於職等才疏學淺，疏漏誤譯難免，尚請長官及各方賢達不吝賜正。

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第一章 前 言

壹、緣起

查會計法第十七條第二項規定：「．．．政府會計基礎，除公庫出納會計外，應採用權責發生制。」，又預算法第七十二條(修正前第六十六條)規定：「會計年度結束後，各機關已發生尚未收得之收入，應即轉入下年度列為以前年度應收款；．．．」。我國目前有關稅課收入之會計處理，歸屬特種公務會計之一環，定有徵課會計制度，自七十六年頒行試辦至今，其會計基礎仍依會計法第十七條規定，採權責發生制，惟實務上，徵課收入轉入普通公務會計時，係將當年度所有已實現收入(含現金繳納及以實物抵繳部分)，減所有退稅(含退還以前年度歲入款部分)後之淨額，作為當年度實收數，年度結束時，亦未將稽徵機關已查定尚未徵起之應收稅款列為權責發生數，與前揭規定不符。

按審計部自八十二年二月起即行文行政院主計處，要求中央及省市政府於辦理年度決算時，將稽徵機關已查定尚未徵起之應收稅款及已核定尚未退還之應退稅款列入權責發生數。八十三年彭委員百顯等依據立法院諮詢中心所撰「八十二年度中央政府總決算案整體研析報告」提出諮詢有關政府施政多項缺失，亦就「欠稅及欠繳規費未列入各該年度結欠數額」乙節，要求加強查核依法辦理，審計部爰據此多次行文行政院主計處研酌處理。

是以行政院主計處自八十二年二月起，即就本案一再轉請本部研酌，並於八十七年九月召集「徵課會計之會計基礎應否依會計法第十七條規定採權責發生基礎」會議，決議應採權責發生基礎。本部賦稅署爰於八十八年五月邀集稽徵機關等相關單位共同研商妥適處理方式，獲致以應收查定稅款

限繳期間之始日為權責發生基準日，應退稅款則按現行作業方式處理等結論。惟八十九年六月本部賦稅署鑑於依前述方式採權責發生基礎，將產生應收查定稅款無法徵起比率偏高，易遭外界訾議；修改現行作業系統需投入大量人力與物力，卻對稅款徵收無所助益；應收查定稅款更正註銷頻繁，須逐案報經審計部核可等實務上之困擾，且應收查定稅款非屬確定收入，有虛增帳面收入數，誤導財務規劃之虞，建議修法排除適用。

嗣於行政院主計處研修會計法修正草案會議，本部又再提出前開窒礙之處，該處及與會學者專家認為採用權責發生基礎為世界趨勢，宜予維持，惟對實施會產生困難之機關，將透過政府會計準則委員會在研究實施範圍時，進一步明確規範。為因應該修正草案將來完成修法程序，及早汲取國外實務經驗，職等爰奉派赴美國實地考察徵課會計制度及帳務處理，俾供政府會計準則委員會將來研究實施範圍時參酌。

貳、出國前準備工作

一、擬訂拜訪機關

職於三月初奉本部謝會計長指示偕同行政院主計處長官赴美考察徵課會計制度，首先應先找尋對口單位，因中美無邦交，官式拜訪恐有困難，而倍感任務艱巨。為無負厚望，即上網查詢美國政府機關相關單位資訊，並於三月三日、四日以電子郵件就稅課收入之入帳基礎等問題，先與較為耳熟能詳之美國內地稅務局(IRS)及國會審計總署(GAO)作初步聯繫。三月八日獲 GAO 電子郵件復以：稅課收入係採修正現金基礎；四月九日始獲由 IRS 輾轉交由國會預算總署(Congressional Budget Office，簡稱 CBO)函覆略以：稅課收入係採現金基礎。二者說法雖不一致，惟已獲對方誠懇之回

應，益增拜訪之信心。

至四月中旬職經告知考察案業簽奉核可，即依所查得之相關資訊，選擇擬拜訪聯邦及地方政府會計準則制定機關及其稅款稽徵機關，旋又奉示附帶蒐集有關關稅稽徵會計制度資料，原擬拜訪洛杉磯海關會計單位，經與關稅總局派駐洛杉磯辦事處商務組秘書連永杰聯絡，獲悉美國海關會計單位設於俄亥俄州之辛辛那提總部，因未能順道而作罷。另悉拜會美國政府機關須經我駐外單位安排，爰於五月上旬函請我駐美國台北經濟文化代表處經濟組(華府)、駐美投資貿易服務處(紐約)及駐波士頓商務組代為接洽安排拜會事宜，除波士頓陳秘書復稱需經外交部函轉後方能安排，因時間倉促，致取消原欲拜訪麻州州政府之行程外，餘華府之羅清榮秘書及紐約之張煜霖秘書均非常熱心協助完成拜會之聯絡事宜。另獲悉洛杉磯連永杰秘書於五月中欲拜訪當地海關，再洽連秘書代為蒐集美國關稅收入相關會計處理資料，俾屆時可順道往訪攜回研參。拜訪日程於六月初定案，適逢台大會計系副教授劉順仁先生在美，劉副教授對政府會計之研究極為熱心，為使本次行程獲得更大效益，經行政院主計處廖簡任視察訓誼邀請，透過職之安排，經獲華府之 IRS、GAO、FASAB 等機關之同意，併同前往訪問。

二、資料蒐集

為熟悉賦稅英文專用術語及徵課實務知識，除研讀本部賦稅署編印之我國賦稅英文簡介外，並下載美國內地稅務局(IRS)財務報告、國際會計師聯合會(IFAC)有關政府財務報告研究及美國聯邦政府會計準則諮詢委員會(FASAB)發布之聯邦政府財務會計觀念及準則等資料參考，另又適巧購得「政府及非營利性會計觀念與實務」(Government and Not-For-Profit Accounting—Concepts and Practices)會計書籍

乙冊參閱，俾對美國徵課會計制度能有初步概念及認識，為未來訪談議題預作準備。

嗣於六月上旬預擬訪談問題及綱要，請我駐美單位轉交各擬訪單位，於六月中旬獲各擬訪單位確定回覆，爰向本部謝會計長口頭報告相關聯繫情形及自網站資料蒐集後初步研析結果，並將預定拜會行程簽奉核准。又於行前，與同行長官行政院主計處廖簡任視察訓誼研討相關訪談事宜，並向本局許局長虞哲報告本次赴美任務及徵課會計基礎變更與業務單位之關聯性，諸如未來應收稅款估列之技術性問題及相關權責問題等。

第二章 拜會機關簡介及訪談記要

本次拜會之機關、參與會談人員及訪談事項說明如次：

壹、內地稅務局 (Internal Revenue Service, 簡稱 IRS,)

IRS 負責美國聯邦政府內地稅之稽徵業務，相當於我國之國稅局，有人譯為聯邦國稅總署。本次六月廿七日之拜訪，幸蒙其首席財稅計量專家何志欽博士(目前華人於 IRS 之最高階者)迎接，因當日談論主題非其工作領域，是以送職等進入會場後先行離去。參與會談的人員有主持人 Mr. Dan Howar(Office of Unpaid Assessments)，何博士稱其為 IRS 之明日之星(Rising Star)，及成員 Dennis Thompson 及 Mark Brey(Office of Revenue Reporting)等七人，除對我方之問題誠懇回答外，並表示歡迎日後能繼續連繫，願意提供最新資料供參，希望我方亦能提供實務經驗及相關資料以為交流。茲依當場之詢答及書面資料，就 IRS 之稅收稽徵程序、稅課收入帳務處理、應收稅款之估列及財務報告之表達等整理說明如次：

一、稅收稽徵程序：(詳略)

- (一)稅收含納稅義務人自行申報及稅款查定兩部分。
- (二)稅款查定部分，係由 IRS 透過與納稅義務人協商方式決定應納稅額，其無法達成協議者，則經訴訟程序決定。
- (三)經詢何以美國同一稅目(如所得稅)不由中央與地方(如州、郡等)合併稽徵以擷節成本？復以：美國憲法賦予州政府獨立立法權，是以州政府有權自行依其財務狀況徵稅，惟州以下之政府對同一稅目即有合併徵收之情形。

二、稅課收入之會計基礎及帳務處理：

(一)IRS 將稅課收入及稅款退還，作為「保管款」(Custodial) 處理。

(二)平時對稅款(含罰款)收入及退還之記錄均採現金基礎(無實物抵繳之規定)，對查定稅款會計上完全不作記錄。

(三)IRS 稱其平時帳務處理雖係採現金基礎，惟於期末調列應收稅款，其財務報告已轉換(convert)為權責基礎，而認為已採權責基礎。此與四月九日 CBO 代擬答覆之現金基礎說法並不一致，且依 IRS 財務報告附註之說明，其稅課收入之會計基礎為「修正現金基礎」(Modified Cash Basis)。(參附件 4)

(四)年度結束時，依應收稅款本年度估計淨額與上年度估計淨額之淨增減數作調整分錄。其分錄為：應收稅款增加時，借記應收稅款，貸記應納庫款(Due to Treasury)，減少時反之。

(五)年度結束時，將已核定尚未退還之稅款及退稅支票無法送達者列為應退稅款，分錄為：借記應收庫款(Due from Treasury)，貸記應退稅款。

三、應收稅款之估列方式：(參附件 5、6、7)

(一)年度終了，由徵收單位自應收稅款中用統計隨機抽樣方法執行 SAS 程式，以估列可收取率(Collectibility)。

(二)應收稅款估計時，將有爭議(未達成協議或訴訟中未確定者)及收取可能性低(納稅義務人破產或死亡)部分全部予以排除，僅包含下列項目：

- 1、納稅義務人自行申報尚未繳納之稅款。
- 2、已與納稅義務人達成協議尚未繳納之查定稅款。
- 3、經法院訴訟判決確定者。

(三)就上列應收稅款，再比照備抵壞帳科目之懸疑帳準備

(Allowance for Doubtful Account)，估計可能無法收取之數額自應收稅款中減除，列為應收稅款淨額。

(四)詢及其認列之應收稅款，送 GAO 審核時有無修正情形？其溝通情形如何？復以：有修正，且不同審核人員就有不同作法(different people different way)。由此觀之，應收稅款認列標準之訂定及實務之運作，IRS 與 GAO 間仍存有諸多歧見。

四、財務報告之表達

(一)應收稅款部分：(參附件 1)

1、不分本前年度，以扣除估計無法收取數後之淨額，列示於平衡表上(與其他應收帳款分別列示)，並附註說明其估計無法收取之金額。

2、IRS 之 2000 年會計年度財務報告平衡表上，所列應收稅款淨額為 220 億元，估計無法收取金額為 590 億元，無法收取比率約為應收稅款總額之 73%。

(二)應退稅款部分：設獨立科目，與其他應付款分別列示。

(三)編造保管款收支表(Statement of Custodial Activity)，表達有關稅款收入及退還情形，其中本年度應收稅款淨額與上年度淨額比較之淨增減數，列為收入之調整數。(參附件 2)

貳、國會審計總署(General Accounting Office，簡稱 GAO)

GAO 與 FASAB 辦公廳位於同一棟大樓，且組織互為支援關係密切，本次六月廿八日之拜會，兩單位均由 Ms. Linda Sellevaag 熱誠接待，且會議桌椅特別安排中美雙方國旗以示歡迎。會談負責解答者為 Mr. Chuck Fox (Assistant Director, Financial Management and Assurance)，就聯邦政府會計準則中有關稅課收入之規定及 GAO 查核 IRS 帳表之方式等作說

明。

一、國會審計總署之地位

GAO 係依據美國預算及會計法案(the Budget and Accounting Act)於一九二一年成立，其成立前，所有聯邦審計及會計事項，均由財政部所屬部門負責。該法案規定國會審計總署由聯邦審計長(the Comptroller General of the United States)指揮，並獨立於各業務執行部門之外，其後一九四五年之組織再造法案(the Reorganization Act)更明定國會審計總署歸屬於立法部門。

二、國會審計總署之任務

GAO 係扮演國會看門狗(the watchdog of Congress)角色，支援國會完成其憲法責任，為全體美國民眾之福祉，協助改善聯邦政府績效及會計責任，相當於我國之審計部。GAO 為完成其任務，協助國會決定政府財源之配置、對未決法案之決策及監督政府執行效率及成效，非僅顯著改善政府之計畫及運作，並節省了數十億元之經費。例如一九九九會計年度，國會在 GAO 努力協助下，強化了社會安全保險系統、使國民保健更具親和性、保護大眾環境、加強機場安全、查核主要武器系統成本和效果、及面對聯邦政府 Y2K 之資訊技術挑戰。綜上，GAO 在一九九九年提供了超過二百億元之直接財務利益，六百次以上改善政府運作之建議，並應國會要求提供了二二九次之聲明。GAO 每使用政府機關一元，回饋了五十七元之效益。

三、國會審計總署之特質

GAO 工作成效之與眾不同，歸功於其高素質之幕僚，及對責任、正直及可靠性等特質之執著，此等特質正反映其對良好政府及專業標準之奉獻。

- (一)責任(Accountability)：闡明了 GAO 之工作本質。GAO 協助國會監督聯邦之計畫及運作，以確保對美國人民之責任。而 GAO 學識豐富之專業幕僚，致力追求強化聯邦政府經濟、效率、效果及可信度之事實，亦深植美國人民心目中。GAO 係透過各種活動來完成其任務，包括財務審核、計畫複核、調查、立法支援及計畫分析等。
- (二)正直(Integrity)：指出 GAO 對其本身工作行為上所設定之高標準。GAO 所有活動均秉持專業、客觀、以事實為依據、無黨派、無意識型態、公正且平衡之處理方式，是以能確保正直並獲致名聲。
- (三)可靠性(Reliability)：係 GAO 對其工作在國會及美國大眾眼中評價之理想。GAO 適時提供正確、有用、清晰且公正之高品質報告、聲明、簡報、立法建議等資訊和意見。

四、GAO 查核 IRS 報表訪談詢答摘要

- (一)GAO 係依據一九九〇年之主管財務官員法案(the Chief Financial Officers Act)審核 IRS 之財務報告，並將審核報告及建議提交財政部，該法案於一九九四年經增修為政府管理革新法案(the Government Management Reform Act)。
- (二)GAO 係以抽查方式查核 IRS 之財務報告項目，同時檢視其內部控制制度之有效性，以判斷其財務報告是否允當？有無違反法律規定之處，並評核其作業績效。
- (三)詢以美國稅收機關是否如某些資訊謂現階段已多採權責基礎？Mr. Chuck Fox 復以“錯誤(False)”，未予認同該等說法。
- (四)IRS 資產負債表所提列之懸疑帳準備(Allowance for

Doubtful Account)係估計最近十年之累計數，採逐年沖轉。

(五)對 IRS 所稱不同承辦人有不同認列標準，未予正面解釋歧見原因及解決辦法，僅稱 GAO 每年核列應收稅款之績效。

參、聯邦會計準則諮詢委員會(Federal Accounting Standards Advisory Board，簡稱 FASAB)

本次原預定解說之 Ms. Lucy Lomax 微恙，改由 Wendy M. Comes(CPA，Executive Director)代為洽談，我方原欲請其提供成立會計準則委員會相關注意事項，以國情、組織等不同而僅提供其相關簡介資料。

一、FASAB 之組織及運作

(一)FASAB 係由美國財政部(Department of the Treasury，簡稱 Treasury)、管理預算局(Office of Management and Budget，簡稱 OMB)及聯邦審計總署(GAO)等三個機關首長於一九九〇年依據主管財務官員法案(the Chief Financial Officers Act)創立，負責發展並制定聯邦政府會計準則，其財務基金亦由此三個機構共同提供。一九九九年十月，FASAB 並經美國公認會計師協會(the American Institute of Certified Public Accountants，簡稱 AICPA)認可為發布聯邦政府單位公認會計準則(General Accepted Accounting Principles，GAAP)之機構。

(二)前揭三機關之首長：財政部長(the Secretary of the Treasury)、管理預算局長(the Director of the Office of Management and Budget)及聯邦審計長(the Comptroller General of the United States)，係經法律授權建立聯邦政

府之會計及財務報告準則，是以 FASAB 所通過之準則公報，尚需送交此三位首長討論並接受後，才能成為權威之公認會計準則，因之此三位首長被稱為聯邦會計準則諮詢委員會之領導人(Principals or Sponsors)。

(三)FASAB 係由九位委員所組成，其中政府部門四位，由財政部(Treasury)、預算管理局(OMB)、國會審計總署(GAO)及國會預算總署(Congressional Budget Office, 簡稱 CBO)等四個機構首長指派，無固定任期；其餘五位由 Principals 自下列機關團體中選任，任期二年，得連任二次：

- 1、一名選自防衛及國際事務機構(the defense and international agencies)。
- 2、一名選自民意機構(the civilian agencies)。
- 3、其餘三名由非聯邦機構之財務金融界(the general financial community)、會計審計團體(the accounting and auditing community)及學術界(academia)中選任。

(四)FASAB 在準則公報制定過程中，會指定工作小組(task forces)，協助並提供專業觀點及建議方案，其制定會計準則之程序(Due Process)如次：

- 1、確認待解決之會計問題列入議程。
- 2、進行初步討論。
- 3、編製討論備忘錄或公報草案。
- 4、將討論備忘錄或公報草案發送各界，舉辦公聽會(有需要時)，並審視各界回應。
- 5、參酌各界回應作進一步之討論。
- 6、經多數決達成共識。
- 7、將決議報告送交 Principals 覆審裁決。
- 8、發布公報或解釋。

經 Principals 認可發布之會計觀念和準則，對聯邦政府各單位具強制拘束力，其會計處理及財務報告之編製均應遵循相關規範辦理。

二、FASAB 之任務目標

FASAB 在制定聯邦政府會計準則時，須同時考量國會監督團體和業務執行機關對財務與預算資訊之需求，及其他使用聯邦政府財務資訊作分析、決策者之需求，期能達成下列任務目標：

- (一)聯邦政府及其所屬單位編製之財務報告，能提供有關其財務狀況和活動之可瞭解、相關且可信賴之資訊，並能反應其執行成效。
- (二)促使聯邦政府及其所屬單位改善會計系統及加強內部控制，俾確保政府之活動經濟而有效益，並符合相關法律之規定。

三、FASAB 有關收入之準則規範

一九九七年二月廿八日 FASAB 發行了一冊「聯邦財務會計觀念及準則公報」(Statements of Federal Financial Accounting Concepts and Standards)，係由之前陸續發布之聯邦財務會計觀念公報一、二號(Statements of Federal Financial Accounting Concepts 1&2)及聯邦財務會計準則公報一至八號(Statements of Federal Financial Accounting Standards 1-8)整理，節錄經三位 Principals 認可之觀念、準則及解釋部分，按原公報序合輯而成。目前正進行第二冊「聯邦財務會計準則使用者指南」(A User's Guide to Federal Financial Accounting Standards)之編撰(尚未完成)，將準則依論題(topic)之字母序編輯排列。此二冊將組成一套聯邦政府會計觀念準則「法典」(Codification)，並作交叉索引附註。前揭「聯邦財務會計觀念及準則公

報」合輯中，所節錄之第七號準則公報(SFFAS NO.7)係有關收入之規範，簡述如次：

- (一)政府收入包含交換性收入(exchange revenue)及非交換性收入(nonexchange revenue)，二者本質上有相當大之差異，直接影響應計基礎下收入之衡量(measurement)及認列(recognition)方式，是以應予以區分：
- 1、交換性收入：係政府單位提供貨物或服務予民眾或其他單位，所收取之對價或收入，例如規費收入、服務收入等使用者付費之收入。
 - 2、非交換性收入：包含政府接受捐贈之收入，及基於公權力之行使，向民眾收取之收入，例如各項稅捐、罰鍰等是。
- (二)交換性收入與私人部門之交易性質相近，是以適用一般公認會計準則之規定，應於貨物或服務提供時，按收取之對價認列收入(即採權責發生基礎)，並計算損益。
- (三)非交換性收入於有明確之法律強制請求權時，按可能實現且可衡量之金額認列收入。惟因稅款查定過程中，受先天及實務上之限制，稅課收入(含罰鍰)及應收稅款無法於稅款應納期限即予認列，而係延至稽徵程序完成(如訴訟確定)後才認列，故實務上適用於稅課收入之會計基礎為「修正現金基礎」(modified cash basis)。
- (四)稅課收入(含罰鍰)金額之認列，應由徵收單位來衡量，包含稅款現金收入、退還數，及應計調整數(accrual adjustment)。應計調整數含應收稅款(tax receivable)、備抵壞稅(the allowance for uncollectible accounts)及應退稅款(tax refund)之估計調整。應收查定稅款包含納稅

義務人自行申報短繳部分、納稅義務人同意分期繳納，或與納稅義務人達成協議之查定稅款、經法院或和解程序決定之稅款等，但已不期望能收取(如納稅義務人破產或死亡)、未確定案件(如訴訟中)及尚在查帳中之案件等應予排除。

肆、政府會計準則委員會(Governmental Accounting Standards Board，簡稱 GASB)

本項拜會係於七月三日上午自紐約出發赴 GASB 所在地康乃狄克州之諾佛克(Norwalk, Connecticut)，參與會談的有其主席 Mr. Tom L. Allen(Chairman)、David R. Bean 及 Dean Michael Mead 等人，中午 11:50 至 14:00 先會同餐敘，並概要說明此行目的，餐後赴其總部，14:30 至 16:00 渠再就有關政府會計準則委員會之運作，及其所制訂之州及地方政府會計準則中有關稅課收入於財務報告表達方式互相討論。

一、GASB 之成立及組織

(一)GASB 係於一九八四年由民間組織財務會計基金會(Financial Accounting Foundation，簡稱 FAF)所創立，為 FAF 路臂之一，負責制定州及地方政府之會計準則，以指導上述政府機關對外財務報告之編製。FAF 除負責選任 GASB 及其諮詢會(Advisory Council)成員外，並提供基金支援，及監督其一般活動運作(GASB 專業公報之決議除外)，其旗下之另一單位—財務會計準則委員會(Financial Accounting Standards Board，簡稱 FASB)，則負責制定私人企業團體適用之財務會計準則。

(二)在 GASB 成立前，原由全美政府會計諮詢會(National Council on Governmental Accounting，簡稱 NCGA)負責

制定政府會計準則，GASB 取代 NCGA 之後，原由 NCGA 所制定之準則，在未經 GASB 修正或取代前，仍繼續有效。由於 GASB 為一私人的非營利組織，不具官方色彩，其所制定之準則，對州及地方政府並無拘束力，惟 GASB 所發布之公報亦經 AICPA 所認可，而美國若干州法中，更明文規定須遵行 GASB 準則之規範，或被審計人員要求遵循 GASB 準則，以獲取無保留意見(clean opinions)，是以 GASB 準則具有相當之權威性。GASB 對州政府以下，涵蓋州、郡、市及其他地方政府及其所轄之組織，諸如公共電力當局、市立醫院、州立大學等逾 84,000 個地方政府單位提供服務。

(三)GASB 係由一位專職主席及六位非專職委員所組成，均由 FAF 選任，選自州及地方政府之財務官員和審計人員、會計專業界、學術界及其他使用政府財務報告之團體，所有成員均係對政府會計及財務會計、報告方面，具相當經驗學養之人士。委員會設有專業幕僚(professional staff)，與委員會及專題工作小組(task forces)共同研究、參與公聽會、分析各界反應及準備公報草案。

二、GASB 之任務

(一)GASB 之任務為建立及改善州與地方政府會計和財務報告準則，俾能提供財務報告使用者有用之資訊，並指導和教育該等財務報告之編製者、審計人員及使用者。

1、會計及財務報告準則對於民主政府體系之效率和成果具相當重要性：

(1)財務報告在政府履行其公共責任義務上，扮演一

主要角色。

(2)財務報告被州及地方政府用來作為評估責任，及釐訂經濟、社會和政治決策之依據。

2、政府財務報告之使用者有：

(1)政府基本上應負責的對象—其公民大眾。

(2)直接代表公民大眾之立法監督團體。

(3)掌理政府財務或與其財務活動相關之人員—納稅義務人、其他政府、投資者、債權人、保險業者及分析家。

(二)GASB 係透過下列活動來完成其任務：

1、發布準則，以提高財務報告之使用性，使能符合使用者之需求，提供易懂、相關且可靠之資訊，並具比較性及一致性。

2、維持準則之活動性，以反應政府環境之改變。

3、提供準則使用指南。

4、透過準則制定過程，考量會計及財務報告中應予改善之範圍。

5、改善對財務報告所提供資訊之本質及目的之一般認知。

三、GASB 準則之制定

(一)指導原則(Guiding Principles)：在建立觀念和準則過程中，GASB 依照左列指導原則作判斷：

1、決策客觀、中立：俾確保依其準則所提供之資訊，能可靠反應政府活動之成效，未偏向任一團體之利益。

2、小心衡量其成員之觀點：俾能符合使用者決策需求，並為政府報表編製及審計人員所接受。

3、訂定之準則所預期之利益大於成本。

4、考量準則對一般目的財務報告之適用性。

5、使準則改變所產生之影響降至最小。

(二)必要之適當程序(Due Process): GASB 準則之制定係依公開、有序之過程，並致力求其運作及活動為公眾所知曉：

1、擬訂議題及計畫。

2、指定工作小組。

3、準備討論之備忘錄。

4、徵詢各界意見。

5、提出初步觀點。

6、舉辦公聽會。

7、就口頭及書面意見作分析。

8、開會討論至獲致結論。

9、揭示草案。

10、進一步審議。

11、發布準則公報。

四、GASB 有關美國地方政府收入認列之準則

GASB 現行準則將收入之認列與欲涵蓋(cover)之支出緊緊在一起，其對財產稅所定之行政前置時間為會計期間結束後不超過「六十天」，因現行準則中並未對其他類型之稅課收入訂定認列時間，目前其他稅課收入亦適用此規定。

又 GASB 於一九九九年六月發布第三十四號公報名為「州及地方政府之基本財務報表及管理當局評論分析」(Basic Financial statements—and Management's Discussion and Analysis—for State and Local Governments)後，將原已建立之十二項原則修正外，並將長期負債納入，目前共有十三原則。第三十四號公報建議美國地方政府機關依

其年收入總額分三階段適用，依二〇〇一年七月職等攜回之 GASB「Overview」說明，第一階段為年收入達一億美元以上者，自二〇〇二年六月十五日後之新會計年度起適用；年收入介於一億美元與一千萬美元間者，自二〇〇三年六月十五日後之新會計年度起施行；年收入未達一千萬美元者，自二〇〇四年六月十五日後之新會計年度起適用。

為使使用政府財務資訊作決策的人，例如立法者、監督團體、提供政府資源者，及最重要之平民得以更容易瞭解及更有用而發布此公報。政府財務報表將保有現行單軌制之基金別財務報表，並另增新的政府個體財務報表，採雙軌政府會計，茲將該公報摘要如次：

(一)管理評論及分析(MD&A)

政府之財務經理人對政府財務報告之交易、事件與狀況，及支配其運作之財政政策相當瞭解，財務經理人被要求提供內部之管理評論及分析，給讀者一個目標及易於研讀之政府財務績效分析。

MD&A 並提供政府整體財務狀況及過去一年之營運成果，幫助政府財務報表之使用者瞭解政府財政係改善抑惡化。MD&A 尚應包括扼要之財政訊息、預算之改變及執行成果、資本資產及長期負債活動之描述，並作一結論以敘述任何目前已知之事實、決策或預期財政狀況及營運之具體成果等。

(二)雙軌制之財務報表

- 1、政府個體財務報表(Government-wide financial statements)－以經濟資源之流量為衡量焦點，採權責發生基礎，用以報導政府整體之財務資訊，以期對政府之淨資產及其財務運作結果提供完整之表達，

應具下列二主要報表：

- (1)淨資產表(Statement of Net Assets)：除包含流動資產及負債外，尤將資本(固定)資產及長期負債列入，資本資產按歷史成本衡量並計提折舊。
- (2)業務運作表(Statement of Activities)：用以報導政府提供服務之所有收入及成本，其焦點在表達政府對每一職能之淨成本或淨收入，即費用減收入或收入減費用後之淨額，與對淨資產之變更。

2、基金別財務報表(Fund-based financial statements)－即目前政府編製提供之報表，可分為下列三類：

- (1)政務基金(Governmental fund)：以當期財務資源之流量為衡量焦點，採修正權責基礎，收入之認列須以當期可用(Available)且可衡量(Measurable)者為限。
- (2)業權基金(Proprietary fund)：以經濟資源之流量為衡量焦點，採權責發生基礎。
- (3)信託基金(Fiduciary fund)：亦以經濟資源之流量為衡量焦點，採權責發生基礎，但對退休養老健保等計畫某些負債之認列除外。

五、與主席 Mr. Allen 之討論摘要如次：

- (一)簡要說明 GASB 之運作模式，其特色為準則經委員會通過後即發布公報(有別於 FASAB 需再經 Principals 核定後公布)。
- (二)Allen 自稱美國許多州以下之地方政府對稅課收入已採用 GASB 主張之權責基礎，惟渠並無法提供明確數據及實例以資證明。
- (三)Allen 非常強調政府收入應 cover 其支出之觀念，認為收入與支出均應採權責基礎。

(四)有關稅課收入之估列，渠認為不論收入能否實現，抑因未來呆稅或修正比例偏高致滋生困擾，甚或發生權責上之爭議，既經查定就應列帳。經就實務上之可行性，諸如認列時點、認列標準及 FASAB、IFAC 觀點與之討論，渠並未就 GASB 認列標準兩原則(Available 及 Measurable)提出具體說明，僅謂彼等係經適當程序研擬，應屬可行，並提供虛擬之州政府(State of Seabury)及地方政府(local government)財務報表範例等資料供參考(如附件 18-21)。

伍、駐外單位

本次考察行程原訂於六月廿六日啓程，因前三日適逢連續假日，為順道赴洛杉磯蒐集海關關稅收入資料，乃提前於六月廿三日出發，並於六月廿五日(端午節)拜會駐洛杉磯辦事處商務組；六月廿六日轉飛華盛頓後，於六月廿七日拜會駐美代表處經濟組；又於七月二日赴紐約，並於當日拜會駐美投資貿易服務處。本次多蒙三單位熱心協助蒐集資料及安排拜會、住宿等事宜，考察任務方能順利完成，謹致謝意。

又美國海關總署(United States Customs Service，簡稱 Customs)係負責美國關稅稽徵業務之單位，相當於我國之關稅總局，其有關關稅收入因屬非交換性收入範疇，依 FASAB 規定，亦作為保管款處理，採修正現金基礎，處理模式與 IRS 大致相同。(參附件 8-12)

第三章 我國徵課業務及會計帳務處理方式

壹、我國徵課會計制度之沿革

徵課會計制度係政府為處理徵課會計事務所訂定之特種公務會計，其制定始於民國三十五年台灣省主計處訂頒之「台灣省特種公務徵課會計制度」，並於四十三年六月修訂，四十四年七月一日正式頒布施行。嗣因台北市於五十六年七月改制為院轄市，台北市稅捐稽徵處另訂「台北市稅捐稽徵處徵課會計制度」，台北市國稅局亦研定「台北市國稅局徵課會計制度草案」，徵課會計制度遂由統一而成省市分家之局面。

財政部為嚴格管制各項稅捐查徵、財務管理，以促進稅務行政革新及作業標準化，於七十三年六月規劃建立全國統一徵課管理制度，爰於七十七年六月訂頒「徵課會計制度之一致規定(草案)」，以為各稽徵機關處理徵課會計事務共同之依據，其中明定會計基礎採用權責發生基礎，並於八十五年完成修正草案送行政院主計處，惟因制度規範之會計基礎，實質係採用現金基礎，於八十七年退回重新研擬。

貳、稅款查定、收入及退還之作業程序

一、稅額查定相關作業程序

- (一)稽徵機關依據納稅義務人自行申報資料，及蒐集查得之資料核定應納稅額，並填發稅單。
- (二)納稅義務人對核定之稅額有疑議者，可先向稽徵機關查詢、核對，如發現有所得(財產)歸戶錯誤或計算錯誤等情形，稽徵機關應即依規定予以更正。
- (三)納稅義務人如對稅法之適用有異議者，則須經由行政救濟程序決定。

(四)納稅義務人繳稅(含自行申報繳納及查定補繳)或退稅後，稽徵機關於核課期間內，如發現納稅義務人有短漏報或其他機關通報之課稅資料，應另行發單補徵；而納稅義務人於繳納稅款後，如發現稅額計算有誤，亦可申請更正退還。

(五)又稅單於核課期間屆滿仍無法送達，或已確定尚未繳納之稅款，於徵收期間內未能徵起(無財產可供執行、虛設行號或他遷不明等原因而無法執行)，稽徵機關應依規定註銷其稅額。

綜上可見，查定稅款並非確定收入，如於稅額查定時即予認列收入，將虛增收入數，實有待斟酌。

二、稅款收入相關作業程序

(一)納稅義務人自行申報並填寫繳款書，持向銀行繳納。

(二)由稽徵機關查定稅額，並填發稅單者，其繳納情形有：

- 1、納稅義務人無異議，持稅單向銀行繳納。
- 2、納稅義務人對核定稅額有異議，經行政救濟程序確定後，稽徵機關重新發單，由納稅義務人向銀行繳納。
- 3、納稅義務人欠繳稅款，經移送強制執行後繳納。
- 4、稽徵機關辦理稅款退還前，查出受退稅人有欠稅未繳，依規定以退稅款抵繳欠稅。

(三)代收稅款銀行每週(旬)將所收稅款解存國庫(暫收稅款科目)或稅捐稽徵處之「暫收稅款」專戶。

(四)稽徵機關每週(旬)依財政收支劃分法規定比例，將稅款解繳各級公庫，或辦理科目轉正(由暫收稅款科目轉為各稅別科目)。

三、稅款退還相關作業程序

(一)稽徵機關核定退稅：含大批退稅、零星退稅及賦額更

正退稅。

- (二)稅款退還前，先行查對受退稅人有無欠稅，如有欠稅，即以退稅款辦理抵繳，剩餘部分再予退還。
- (三)依財政收支劃分法規定比例，填寫收入退還書，將應退款項自各級公庫退出存入退稅專戶。
- (四)簽發退稅支票或憑單寄送受退稅人。

參、現行徵課會計之帳務處理

徵課會計對於稅款之查定、更正、收入、納庫及退還，均有詳細之紀錄，其相關會計處理如次：

一、稅捐查定：依稅款限繳期限之始日，區分為本年度查定數及以前年度查定數。

- (一)稅捐查定時：借記 稅捐查定數，貸記 稅捐待徵數。
- (二)稅額更正減少或註銷：借記 稅捐待徵數，貸記 查定更正數。

二、稅捐收入：依稅款限繳期限之始日，區分為本年度收入及以前年度收入。

- (一)稅款徵起(繳納)時：借記 稅捐待徵數，貸記 稅捐徵起數(自行申報繳納稅款則借記 稅捐查定數，貸記 稅捐徵起數)。同時依財政收支劃分比例將稅款劃歸各級公庫收入，借記 在途稅款(抵繳稅款實物)，貸記 各級公庫收入。
- (二)代收稅款銀行解存稅款：借記 暫繳庫款，貸記 在途稅款。
- (三)稅款劃解各級公庫：借記 繳納各級公庫款，貸記 暫繳庫款。

三、稅款退還：於退稅核定時，即列記應退稅款，並依稅款限繳期限之始日及實際繳納日期，將退稅數區分為本年

度退稅、以前年度退稅及退還以前年度退稅。

(一)退稅核定簽發退稅支票時：借記 應收公庫退稅款，
貸記 應退稅款。

(二)簽發收入退還書：

1、本年度及以前年度退稅

(1)借記 稅捐退還數，貸記 查定更正數。

(2)借記 各級公庫收入，貸記 繳納各級公庫款。

2、退還以前年度歲入：借記 退還以前年度歲入款，
貸記 收回以前年度納庫款。

(三)退稅款送存退稅專戶：借記 專戶存款，貸記 應收
公庫退稅款。

(四)退稅支票兌領：借記 應退稅款，貸記 專戶存款。

四、年度結束時之處理

(一)結清查徵類科目，並將稅捐查定數減稅捐徵起數餘額
(即未徵數)結轉為「應收查定稅款」，稅捐待徵數餘額
結轉為「遞延稅收」。

(二)結清收支類科目，收入數大於納庫數部分結轉為「待
納庫款」。

(三)「應收查定稅款」及「遞延稅收」列於「徵課平衡表」
資產項下，「遞延稅收」作為「應收查定稅款」之減項。

五、下年度開帳之處理：將「應收查定稅款」轉為以前年度
稅捐查定數，「遞延稅收」轉為以前年度稅捐待徵數。

肆、普通公務會計之處理

一、每月由徵課會計系統轉入當月收入數、納庫數及相關資
產、負債發生數，但查徵類科目不處理。

二、以收入數減所有退稅數(含退還以前年度歲入部分)後之
淨額列為歲入實收數，年度結束時，亦未估列應收查定

稅款，即稅課收入之認列係採現金基礎。

三、應退稅款部分由徵課會計系統轉入，列於「保證金」科目項下。

第四章 我國與美國徵課業務及會計帳務處理之比較

壹、稽徵事務之劃分及相關稅款之收繳

一、我國稅捐稽徵業務係按稅別劃分管轄，稅款則委託銀行等金融機構收取：

(一)我國財政收支劃分法將稅課收入劃分為國稅、直轄市及縣(市)稅，我國稽徵業務即按稅別，分由各地區國稅局(國稅)、關稅總局(關稅)及各縣市稅捐稽徵處(縣(市)稅)辦理。

(二)除欠稅抵繳及強制執行稅款外，稽徵機關並不經手稅款，各項稅款之收取，均由納稅義務人直接向代收稅款金融機構繳納後，由代收稅款之金融機構直接解繳國庫(國稅)，或繳入稅捐稽徵處之暫收稅款專戶(地方稅)。各稽徵機關再將徵起之稅款依財政收支劃分法規定比例，分別解繳各級政府公庫。

二、美國稅捐稽徵業務係各級政府分別管轄，稅款由各稽徵機關自行收取：

(一)聯邦政府對地方政府並無管轄權，其稅捐之稽徵係各級政府機關分別辦理。例如美國所得稅分為聯邦所得稅及州所得稅，納稅義務人須分別向聯邦及州政府辦理申報繳納，納稅義務人如有短漏報情形，亦由 IRS 及州政府分別依查得資料通知補繳，且彼此並未將查得資料相互通報。

(二)稅款之收取未透過金融機構，而係由納稅義務人逕繳各稽徵機關(如 IRS、Customs、或地方政府單位)。

貳、政府會計規範之制定

一、我國各機關會計事務之處理，不論會計科目代號名稱或

會計憑證、會計簿籍、會計報告種類、格式等，均係由中央政府機關訂頒一致規定，施行於全國各機關：

- (一)會計基礎：訂定於會計法中。
- (二)普通公務單位會計：依照行政院主計處訂頒「普通公務單位會計制度之一致規定」辦理。
- (三)徵課會計：則由財政部訂頒「徵課會計制度之一致規定(草案)」，以為各稽徵機關處理徵課會計事務共同之依據。

二、美國係一聯邦制之國家，聯邦政府對各州政府並無管轄權，是以聯邦政府機關與州及地方政府之會計準則係由不同機構制定：

- (一)州及地方政府之會計準則：原由美國全國政府會計諮詢會(NCGA)負責制定，現則由一九八四年民間成立之學術團體「政府會計準則委員會」(GASB)負責制定，以指導各州及地方政府對外報告之編製，惟對各該政府機關並無拘束力。
- (二)聯邦政府會計準則：由一九九〇年聯邦政府成立之「聯邦會計準則諮詢委員會」(FASAB)負責制定，聯邦政府所屬機關均須遵循，惟該準則僅係會計處理原則之規範，並未對報表格式、科目及項目分類等作一致之規定。例如：IRS 及 Custom 財務報告雖均將稅捐收入作為「保管款」項目處理，並採修正現金基礎，惟其編製之平衡表(Balance Sheet)及保管款收支表(Statement of Custodial Activity)等報表之格式、科目分類並不一致，與聯邦政府平衡表之格式、分類亦相異(參附件 1、2 與 8、9 及 13、14)。

參、稅課收入之會計基礎

- 一、我國稅課收入平時係以特種公務會計—徵課會計處理，並於稅捐查定時即列記稅捐查定數，惟因查定稅款無法徵起比率偏高，且更正註銷頻繁，如列為權責數須逐案報經審計部核可等實務上困擾，及應收查定稅款非屬確定收入，有虛增帳面收入數誤導財務規劃之虞，是以普通公務會計有關稅課收入之處理係採「現金基礎」，即以當年度全部收入減所有退稅後之淨額認列收入；年度終了時，亦未估列應收稅款。
- 二、美國聯邦政府對稅課收入之會計處理則採「修正現金基礎」(參附件 13)，即平時帳務處理採現金基礎，年度終了時，方將估計應收稅款淨額調整入帳，且其應收稅款之認列並未包含全部已查定尚未徵起稅款，而係將有爭議及未確定案件及收取可能性低之部分排除。至州及地方政府對稅課收入之處理，GASB 雖建議對政務基金財務報表應採「修正權責基礎」，對政府個體財務報表採「權責基礎」，惟其對州及地方政府並無拘束力，是以各州及地方政府之處理並不一致。

肆、會計帳務處理

一、我國稅課收入之會計帳務處理

- (一)稽徵機關於稅款徵起時，依財政收支劃分法規定比例直接列記各級公庫收入，稅款退還時則列記各級公庫收入減少。
- (二)平時以特種公務會計—徵課會計詳細記錄所有稅款之查定、徵起、退還、收入、納庫及其相關資產、負債變動情形。
 - 1、稅捐查定：以稅款限繳期限之始日，為查定數認列時點。

2、稅捐徵起(含現金及以實物抵繳)：收到現金或抵繳實物完成移轉登記時列記各級公庫收入。

3、稅捐退還：於退稅核定時列記收入數減少，並認列應退稅款。

(三)每月將徵課會計當月份變動情形轉入普通公務單位會計。

1、僅將稅款之收入、納庫及相關資產負債科目轉入，稅捐查定部分未轉入，年度終了亦未估列應收稅款。

2、應退稅款轉入普通公務單位會計，係列於「保證金」科目項下。

二、美國聯邦政府稅課收入之會計帳務處理：

(一)稽徵機關(IRS、Customs)將稅課收入及稅款退還作為代收轉付之「保管款」性質收支處理。

(二)平時僅記錄稅款現金收(收到納稅義務人之稅款)付(稅收轉付財政部)及退還情形，對稅款之查定會計上不作記錄。

(三)年度終了時，依徵收單位估計之應收稅款及應退稅款金額作調整分錄。

伍、財務報告之表達

一、我國財務報告之表達：

(一)應收稅款：完全未估列。本部賦稅署曾以八十八年六月三十日為基準日估算之國稅應收查定稅款為 1,524 億元，估計無法徵起之壞稅為 1,290 億元，估計無法徵起比率為 84%，較美國 IRS 之壞帳比率 73% 高約 11%，係因所估應收查定稅款含繳款書未送達、繳納期限未屆滿、未逾行政救濟期限及行政救濟中等未確定案件所致。

(二)應退稅款：列於保證金科目項下。

(三)稅課收入：與稽徵機關之他項收入合併編製「歲入來源別累計表」。

(四)除總預算機關外，單位預算以下之非交換性收支均分別編表，未將收入成本並列衡量其效益。

二、美國財務報告之表達：

(一)應收稅款

1、IRS、Customs 及聯邦政府均於平衡表上，與其他應收款區隔，以淨額單獨列示。(聯邦政部分參附件 13)

2、附註說明應收稅款包含內容及無法收取之數額。(聯邦政部分參附件 15-17)

(二)應退稅款

1、IRS、Customs 等稽徵機關，應退稅款與其他應付款分別列示。

2、財政部則與其他應付款合併列示(Accounts Payable)。(參附件 13)

(三)稅課收入

1、IRS、Customs 等稽徵機關編製「保管款收支表」(Statement of Custodial Activity)，表達有關稅款收入及退還情形。

2、財政部列於淨值變動情形表(Statement of Operations and Changes in Net Position)。(參附件 14)

(四)將收支並列表達，有利績效評估。

第五章 國際會計師聯合會有關政府收入之研究

國際會計師聯合會係一專業會計師之國際性組織，其下設有公共部門委員會，負責研究並發布有關公共部門(含各級政府及其所屬單位)財務報告、會計及審計之準則、規範，其研究範圍廣泛，理論與實務兼顧，並具權威性，可供日後政府會計準則委員會制定準則時參考，茲將其組織運作及相關研究略述如后：

壹、國際會計師聯合會之組織運作

一、國際會計師聯合會(International Federation of Accountants, 簡稱 IFAC)係專業會計師之國際性組織，其會員為由各國政府機關、工商企業及教育界等所合法成立之會計師團體，目前共有來自一一三個國家，代表約二百萬名會計師之一五三個會員團體。其任務在發展推動一致之準則規範，以提昇會計專業服務之品質。

二、IFAC 之組織如次：

(一)IFAC 評議會(Council)：由各會員團體之代表組成，決定有關會員之入、退會事宜，並負責選任理事會(Board)及指派專門委員會(technical committees)成員。

(二)理事會(Board)：由十五個國家代表組成，任期三年，負責政策制訂並監督 IFAC 之組織運作、計畫執行及 IFAC 各專門委員會及工作小組(task forces)之工作。

(三)IFAC 秘書處(Secretariat)：負責所有行政管理工作。

(四)IFAC 專門委員會：由評議會依理事會之建議成立，目前設有公共部門委員會(Public Sector Committee, 簡稱 PSC)、財務及管理會計委員會(Financial and Management Committee)等八個委員會，負責各自範疇之研究計畫，並研擬一致規範之建議等事項。其中公

共部門委員會係負責有關公共部門(含各級政府及其所屬單位)之財務報告、會計及審計準則、規範之發布。

貳、IFAC 公共部門委員會(PSC)相關研究

- 一、研究報告第一號「中央政府財務報告」(Financial reporting by National Governments)：一九九一年發行，係有關中央級政府機關財務報告目的及在不同會計基礎下不同報告模式之研究。
- 二、研究報告第二號「中央政府財務報告內容」(Elements of the Financial reporting by National Governments)：一九九三年發行，確認不同會計基礎下，財務報告應含之相關資訊類型。
- 三、研究報告第五、六、九、十號：分別為有關政府會計資產、負債、收入及費用之定義及認列之研究論文，期能提供國際間現行實務作比較。其中研究論文第九號「收入之定義及認列」(Definition and Recognition of Revenues)檢視與收入之定義和認列有關之各類會計觀念、原則及準則等理論與實務。
- 四、研究報告第十一號「政府財務報告－會計報告及實務」(Government Financial Reporting：Accounting Issues and Practices)：於二〇〇〇年出版，將先前發行之研究及公報重新整理，並舉例詳細說明現金基礎與權責基礎之實務處理方式，及不同基礎下所編財務報告之差異，期能協助政府會計單位由現金基礎轉為權責基礎，俾提高政府間財務報告之比較性。

參、PSC 有關收入之理論及建議

PSC 有關收入之理論及建議主要敘述於第九號及第十一

號研究中，茲將其內容摘述如次：

一、收入之定義及分類

收入所包含之項目內容依其所採用之會計基礎而不同，PSC 將政府現金流入(cash inflow)之來源區分為：

- (一)交換性收入(revenues from exchange transactions)：其性質與私人部門相近，包含貨物或勞務銷售，資產出售利得等。
- (二)基於公權力行使所產生之收入(revenues from the use of sovereign powers)：包含各種直接或間接之稅費和罰款收入等。
- (三)其他非交換性收入(other non-exchange transfers)：包括來自其他政府或私人部門之補助或捐贈等。
- (四)財務性資金流入(financialing inflows)：指對外借款等。
- (五)保管性質資金之流入(custodial receipts)：包含代收其他政府機關之稅款、福利金等。

二、會計基礎之分類

- (一)政府機關所採用之會計基礎，決定其收入認列之時點及財務報告所含之資金流入項目內容，並影響其財務報告編製方式、項目內容及相關資訊之揭露。PSC 於第十號研究報告之前，將目前各國政府所採行之會計基礎區分為現金基礎、修正現金基礎、修正權責基礎及完全權責基礎：

1、現金基礎(Cash Basis)

- (1)純現金基礎僅承認會計期間內，與現金收付相關之交易事項，非現金交易事件不被認列。
- (2)其財務報告著重於表達報表日之現金餘額，及報表期間內現金之流入與流出及其收支餘絀情形，不論其資金來源型態，借貸收入及保管收入等亦涵蓋

之。

2、修正現金基礎(Modified Cash Basis)

- (1)收入(Receipts)來源型態之認列與現金基礎相同。
- (2)報表期間內已發生，而於報表日後某一特定期間(例如三十天或六十天，依政府需要或現金流入之型態而定)內所收到之金額，亦列為收入數，這些金額可作為應收或單純記為現金。
- (3)採用修正現金基礎之政府，有對權責基礎下認列之特定項目以附加揭露方式表達者。
- (4)至在特定期間內收入之認列標準不一，有關稅課收入有以交易發生或繳納期限認列者。
- (5)美國聯邦政府於其 2000 年財務報告附註中說明其非交換性收入係採修正現金基礎，惟其稅課收入係依應收稅款收取之可能性而作修正調整。

3、修正權責基礎(Modified Accrual Basis)

- (1)修正權責基礎承認所有財務資產之流入，包含現金、依契約可自其他單位取得之現金或其他財務資產之權益，或與其他單位交換金融商品可產生之利益，或持有其他企業權益等。
- (2)在修正權責基礎下，財務性資金之流入(指借款收入)不視為收入。
- (3)不同之準則制定單位，所規範之修正權責基礎之收入時點認列標準並不相同：例如加拿大 PSAR 建議於交易或事件發生而能產生收入，且其金額可衡量時方被認列；美國 GASB 則主張納稅義務人查定稅款，若其金額可衡量(measurable)，且可在會計期間結束後短期間(例如六十天)內收取，可用(available)來支應短期負債者，即應認列收入。

(4)各國政府採行之修正權責基礎，實務上亦有諸多不同：有對大部分資產、負債採權責基礎，對收入則採現金基礎或修正現金基礎者；亦有僅認列短期財務資產及負債者等等，情況不一。

(5)修正權責基礎下所編之財務報告，應區分收入(Revenue)與資本流入(Capital Inflow)，及其對短期負債與長期負債之影響。

4、完全權責基礎(Full Accrual Basis)

(1)只認列當期交易及事件發生之結果，無關現金收受，即認列所有資產(包含實物資產)、負債、淨資產或權益、收入及費用等項目。

(2)收入不包含財務性資金之流入，其出售資產之利得或損失，係按售價與帳面淨值之差額計算。

(3)由於完全權責基礎在交易發生期間即承認相關之影響，是以其收入中可能包含未實現利得(unrealized gains，例如資產之增值)。

(二)前揭四類會計基礎亦為國際最高審計機關組織之會計準則委員會(Committee on Accounting Standards of the International Organization of Supreme Audit Institutions)所採用，惟各國政府財務報告所採行之會計基礎，因法律及稽徵實務上之差異，收入之認列點相當分歧(介於現金基礎及權責基礎間之不同點)，很難下一世界性均適用之定義。因此PSC研究報告第十一號「政府財務報告—會計報表及實務」，乃將會計基礎簡化區分為現金基礎及權責基礎二類，並發布指南協助政府機關於該二會計基礎間作轉換，其轉換途徑，基於各自環境、權限之差異而不同。

三、收入之認列(recognition of revenues)

(一)收入之一般認列標準(general recognition criteria)

權責發生制，乃在會計交易事項發生時，即承認並記錄其財務影響，不論是否已收到或支付現金，惟基於會計保守原則，收入認列之時機通常要比其他項目來得慎重。是以國際會計準則委員會(International Accounting Standards Committee, IASC)及國際間多數會計觀念架構(conceptual frameworks)所採用之收入認列原則為：(1)收入已實現(realized)或很可能實現(realizable、probable)，及(2)收入能可靠衡量(measured reliably)。

- 1、收入實現之可能性(probability)：所謂「很可能實現」，係指收入實現可能性大於不能實現(more likely than less likely)。因收入可能性會改變，是以在任一特定情況下判斷收入實現之確定程度，應以可用之證據為基礎，例如納稅義務人自行申報或同意繳納等是。
- 2、收入之可衡量性(measurability)：收入大多能可靠衡量(例如：依實際交易價格或契約金額認列)，然收入金額，尤其是非交換性收入，有時須以估計方式來衡量，則其收入應於金額能可靠衡量時才認列，而其所採用之估計模式，將影響收入衡量之可靠性。

(二)稅課收入之認列原則

- 1、政府稅捐收入之認列時點，有多種不同之認列標準，何者才符合收入認列原則，須視稅目別、相關法令規定及徵收管理實務程序而定，實難有定論：
 - (1)以所得稅為例，即有下列可能認列時點：A納稅義務人賺取應課稅所得時。B所得年度結束時。C提出所得稅申報書時。D所得稅額查定時。E納稅

義務人承認應納稅額時。

(2)若干情形下課稅條件似已成立，例如納稅義務人已賺取所得或貨物出售時，然因此時其應納稅額尚無法衡量，是以通常延至年度結束、所得申報或稅款查定後才予認列收入。

(3)另有時政府會要求民眾繳納「暫繳稅款」(provisional taxes)，有主張此類稅款應屬未來期間之收益者，亦有認為此等稅款既係政府依法收取之稅款，應可視為目前收入之看法。

2、在權責發生基礎下，為符合「收入可能實現及可衡量」之認列標準，稅課收入宜於政府有權收取且其金額可衡量時認列，並可就不同稅目及相關法律徵收規定，訂定不同之認列時點。由於各國法律規定及稽徵管理實務之不同，因此可能產生同一稅目在不同國家之認列時點不同之情形。

第六章 建議

壹、徵課會計基礎之實施步驟及方式

一、建議方案及實施步驟

- (一)於政府會計準則委員會成立並制定相關處理原則前，有關應收稅款及備抵壞稅金額，先行以於決算報表附註說明方式處理。為使政府會計準則之修正較具彈性，建議有關會計基礎、準則及實施方式由「政府會計準則委員會」負責制定，俾各機關遵循。
- (二)稅課收入先參照美國聯邦政府之會計準則例外處理方式，採「修正現金基礎」。
 - 1、普通公務單位會計增設非預算性質之「應收稅款」、「備抵壞稅」及「應退稅款」科目。
 - (1)原普通公務單位會計之「歲入應收款」科目須區分年度及稅別方能入帳，為簡化帳務處理，並與一般歲入應收款有所區隔，建議另新增非預算性質之「應收稅款」及「備抵壞稅」兩科目。
 - (2)應退稅款目前係列於「保證金」科目項下，建議亦增設非預算性質之「應退稅款」科目，俾能於報表上允當表達。
 - 2、稅課收入之平時帳務處理，仍維持目前模式，採現金基礎，即以所有收入減所有退稅(含退還以前年度歲入款部分)後之淨額作為實收數。
 - 3、年度結束時，就估計應收稅款淨額較上年度增減數調整入帳。不論採何種會計基礎，應收稅款最重要者在認列時點及估計方式，因事屬專業，宜由業務單位考量收入實現之可能性及金額之可衡量性，就各稅性質分析訂定，並納入會計準則規範。年度結

束時，由業務單位估計應收稅款及備抵壞稅數據，供會計單位作為入帳及編表之依據。

4、決算報表中，應收稅款及應退稅款均以淨額獨立列示，並附註說明備抵壞稅金額。

(三)俟組織、法令等客觀環境配合，課稅技術進步，經實務上相當時間研究，獲致較適宜之認列時點及認列標準後，再採行權責發生基礎。由於各稅性質、規定不同，似可對不同稅別訂定不同之認列時點，其中又以財產稅之課稅資料較明確且少爭議，較宜於採行權責發生基礎。

二、理由

(一)我國有關政府會計基礎等規定，係以立法方式訂定於會計法中，由於修法不易，不能隨時代潮流之需要而適時修正，似嫌僵化。

(二)我國預算法第十四條有關歲入年度之劃分規定為：歲入科目有明定所屬時期者，歸入該時期所屬之年度；歲入科目未明定所屬時期，而定有繳納期限者，歸入繳納期限開始日所屬之年度。是以現行徵課會計對稅款之查定係以限繳始日為入帳之基準，並區分其所屬年度(本年度或以前年度)。惟查定稅款因更正、註銷，異動頻繁，如於稅款查定時即認列為收入及應收稅款，將使帳務處理複雜化。

(三)所謂權責發生制，雖係在會計交易事項發生時，不論是否已收到或支付現金，即認列並記錄其財務影響，惟基於保守原則，收入認列之時機通常比其他項目來得慎重，是以一般公認會計準則亦要求：收入於已實現或很可能實現，且能可靠衡量時方予認列。稅捐以查定之限繳始日作為收入認列時點，並不符前揭「收

入很可能實現且能可靠衡量」之認列原則，應將左列稅款予以排除：

- 1、未確定之稅款：稽徵機關查定之稅款，納稅義務人可經由行政救濟程序而更正減少或註銷，是以未確定(稅單未送達、繳納期限未屆滿或行政救濟中)案件不應認列收入。
- 2、收取可能性低之稅款：如虛設行號、無財產可供執行等案件，亦不宜認列其收入。

(四)由於前述原因，欠稅徵起率偏低，如於稅款查定時即認列收入，將虛增帳面收入數，有誤導財務規劃之虞。

(五)又依普通公務單位會計一致規定之規範，「退還以前年度歲入款」科目並不作為當年度實收數之減項，而係於年度終了與「收回以前年度納庫款」科目對沖，然我國每年退稅款中，屬「退還以前年度歲入款」部分高達數百億元，如不作為當年度實收數之減項，將使帳面實收金額虛增。

綜上，為期報表能允當表達並簡化帳務處理，爰建請比照美國作業模式，並採漸進方式辦理。

貳、抵繳稅款實物會計處理方式之研討及建議

以實物抵繳稅款係我國獨有之規定，目前會計帳務係將未變賣部分作為待納庫款處理，造成稽徵機關實務上相當大的困擾，茲將相關規定、現行處理方式之缺失及建議方案說明如次：

一、以實物抵繳稅款之相關法律規定

- (一)遺產及贈與稅法第三十條第二項：「遺產稅或贈與稅應納稅額在三十萬元以上，納稅義務人確有困難．．．，並准以課徵標的物或其他易於變價或保管之實物一次

抵繳。」

(二)遺產及贈與稅法施行細則第四十八條第一項：「以實物抵繳應納稅款者，．．．。其價額超過應納稅額者，應俟實物處理變價後，就賣得價款，按抵繳時超過稅額部分佔抵繳實物全部價額之比例，計算其應退還之價額，於處理變價完竣之日起一個月內通知納稅義務人具領。」

(三)遺產及贈與稅法施行細則第五十一條第一項：「經主管稽徵機關核准抵繳遺產稅、贈與稅及第四十七條規定欠稅之實物，應移轉登為國有，管理機關為財政部國有財產局，並依財政收支劃分法及地方自治法規之規定註明直轄市、市及鄉(鎮、市)應分給之成數。但抵繳之實物為公共設施保留地者，按其分給之成數分別移轉登記為國、直轄市、市、鄉(鎮、市)有。」

(四)同條第二項：「抵繳之實物應儘速處理，在管理期間之收益及處理後之價款，均應依規定成數分解各該級政府之公庫，其應繳納各項稅捐，應由管理機關墊繳，就各財產之收益及變賣或放領之價款抵償。」

二、現行實物抵繳案件之處理

(一)稽徵機關核准以實物抵繳稅款

1、由納稅義務人會同國有財產局辦理產權移轉登記：

(1)公共設施保留地：按財政收支劃分法規定分給之成數分別移轉登記為國、直轄市、市、鄉(鎮、市)有。(八十五年四月十七日台財稅第八五〇一九四三六一號令修正前，則全數登記為國有。)

(2)其餘抵繳實物：應全數移轉登為國有，管理機關為財政部國有財產局。

2、實物完成移轉登記年度：

(1)稽徵機關依規定成數列記各級公庫收入數。

(2)年度結束時未變現者，結轉為當年度待納庫款。

(二)管理期間收益之處理

1、國有財產局將管理期間之收益，扣除應分攤管理費用後之款項，撥交原稽徵機關。

2、稽徵機關將收益款項依規定之成數解繳各級政府公庫，並列記各級公庫之其他收入。

(三)抵繳實物變現之處理

1、國有財產局將變現金額扣除應分攤管理費用後之款項，撥交原稽徵機關。

2、稽徵機關將款項依規定繳庫，並計算損益：

(1)按規定成數分別移轉登記之公共設施保留地，款項全部解繳國庫，並同時沖銷地方庫之待納庫款；其餘實物變現款則依規定成數解繳各級政府公庫，並依比例沖銷國庫及地方庫待納庫款。

(2)變賣價款超過原抵繳稅額時，溢價部分列記為其他收入，並依規定成數解繳各級政府公庫。

(3)變賣價款低於原抵繳稅額時，損失須陳報財政部層轉審計部核備後，再與待納庫款一併沖銷。

(4)抵繳案件如有溢抵情形(即抵繳實物價額超過抵繳稅額者)，應就賣得價款，按抵繳時超過稅額部分佔抵繳實物全部價額之比例，計算其應退還之價額，退還予納稅義務人。

三、現行規定及處理方式之缺失及困擾：

(一)稽徵機關於稅款徵起後，其稽徵責任即已完結，且抵繳之實物既已移轉登記為國有，其收入雖無現金繳庫，應視為已以實物辦理繳庫，與其他機關之收入未繳庫情形不同，將其作為待納庫款處理似不允當。且

抵繳實物既已依規定移交國有財產局管理及處分，其帳務卻仍掛在稽徵機關帳上，似亦未盡合宜。

(二)抵繳實物案件有全數登記為國有者，有部分分別登記予各級政府者，溢抵部分又有捐贈政府或依比例退還納稅義務人之分，而抵繳之稅額則有僅抵繳本稅(遺產稅、贈與稅)或罰鍰，或同時抵繳遺產稅、贈與稅及罰鍰之情形，其變現處理方式及納庫比例各不相同。此外尚有因行政救濟更正稅額或變賣發生損失，須報審計部更正、註銷待納庫款者，及抵繳稅款土地因分割、合併、重劃等原因而變動等情形，其帳務處理繁雜，耗費稽徵機關相當大之人力、時間。

(三)抵繳實物案件狀況不一，致各稽徵機關變現繳庫之損益計算及帳務處理方式分歧：

- 1、抵繳實物逐筆與原抵繳稅額比較計算損益：此種方式帳務處理較繁瑣，如遇土地有分割、合併情形時，其損益計算更複雜，然會計帳與實物可逐筆勾稽。
- 2、變現價額先全數沖銷待納庫款，俟全案之實物均變賣完畢後方計算損失，或俟全案之待納庫款均沖銷完後，溢價部分才作其他收入處理：此方式帳務處理較簡化，惟可能產生尚有實物未變賣，實物帳卻已全部沖銷完畢，及同案抵繳實物分多年變賣，其損益隱藏帳上，未能允當表達之情形。

(四)抵繳稅款實物變賣溢價係列為其他收入處理，而逾年度變賣發生損失時，帳務上則將變現損失與待納庫款對沖，致未能於財務報告上允當表達損失之影響，尤其近年來以有價證券抵繳稅款案件，變賣時損失常多達原抵繳稅額之七、八成，且損失金額龐大，其影響卻未能於報表表達。

(五)抵繳稅款實物如有溢抵情形，變賣後須依比例退還納稅義務人，惟抵繳實物如有多筆，並分多年變賣，其應退還之金額計算困難，且因抵繳實物處分不易，致多帳列待納庫款達一、二十年未能處理(南區國稅局最早之待納庫款為六十六年度)，俟變賣時，納稅義務人可能已遷移他址，甚或已死亡，造成實務處理上諸多困擾。

(六)遺產及贈與稅法修正後，課稅標的物均得抵繳稅款，致抵繳案件日益增加，且多為畸零地、公共設施保留地、山坡地或未上市公司股票、家族公司投資額、高爾夫球證等不易變現之實物。此類抵繳以最高稅率50%計算，每抵繳一百元，除抵繳物本身應納稅額五十元外，尚造成國庫損失原可收取之其他課稅標的物之應納稅款五十元。該等抵繳實物全數列為收入，有虛增收入之虞，且其變價遙遙無期，對國庫調度之影響，亦未於決算報表附註說明。

四、建議方案及相關配合措施

(一)將歲入納庫數區分為現金納庫及實物納庫，以實物抵繳之收入，亦視為已納庫(實物納庫)，不再作為待納庫款處理，而由國有財產局設帳記載並計算損益，俾於決算報告中允當表達其損益情形。

(二)修正稅法中有關實物抵繳及登記之規定，以利管理及處分。

1、修正遺產及贈與稅法施行細則第五十一條第一項抵繳實物除公共設施保留地外，應全數移轉登記為國有之規定，改為抵繳實物按應分配成數分別登記為各級政府所有。

2、抵繳實物價額超過應納稅額部分，除納稅義務人同

意捐贈國庫或各級政府外，建議以分割或持分共有方式登記為納稅義務人所有，庶不致影響納稅義務人權益，更減少日後變賣處分時，稽徵機關辦理退還之困擾。

- 3、修正遺產及贈與稅法第三十條第二項課稅標的物均准抵繳之規定，改為抵繳稅款實物非不動產者，以易於變價或保管之物為限，又屬納稅義務人所有之公共設施保留地，亦准予抵繳。因依法政府本應編列預算徵收公共設施保留地，由於財政困難無法辦理徵收，該等公共設施保留地既無法建築使用，又難於處分，影響所有權人權益甚鉅。如准予以公共設施保留地辦理抵繳，可視為政府分年辦理徵收，且無須加成付給，又可疏解民怨。

(三)依前述方式修正後，則登記為國有之抵繳實物均屬國有，國有財產局可視同一般國有財產管理並處分，管理之收益及變賣價額，亦不必通報稽徵機關分繳各級政府或退還納稅義務人，稽徵機關可減少待納庫款帳務處理之人力和時間。又抵繳土地既分別登記予地方政府，地方政府可視需要自行變賣，有助於其財源籌措，而國有部分似亦可委託地方政府一併處分，可減輕國有財產局之業務負荷。

(四)因實物抵繳案件日增，且金額龐大，對國庫收支調度影響不小，為充分表達收入相關資訊，決算報表上宜附註說明收入數中以實物抵繳之金額。

第七章 結 語

私人商業經濟事項之會計處理，經各國會計準則制訂單位之努力，已獲致為各界普遍接受之一般公認會計準則(GAAP)，然政府之目標並不在追求利潤之極大化，其收入僅係實現社會福利之手段，且常須考量收支預算之平衡，與一般雙方合意成立之商業交易性質不同，尚難適用一般商業會計之處理方式。尤其稅課收入係政府基於公權力行使所產生之收入，稅款徵收之時機及金額之核定，均須遵從相關法律及稽徵程序之規定，由於各國國情、法令規定等差異，稅課收入認列時點相當分歧，採用之會計基礎不一，而各會計準則制定單位或團體，亦囿於各國實務上之困難及差異，對政府稅課收入之認列，尚未能如一般商業會計訂定世界性適用之劃一標準，產生所謂之一般公認會計準則。

綜合美國 GAO、IRS、FASAB、GASB 及 IFAC 等面談意見，或相關書面資料，均明確指出美國聯邦政府對一般會計事項之會計處理係採權責發生基礎，惟有關稅課收入則採「修正現金基礎」。究其原因，依管見，乃非交換性收入非如一般商業交易收入，有雙方合意之客觀金額、時點作為收入認列之依據，基於會計保守原則，將未確定及收取可能性較低案件予以排除。另因 FASAB 重要成員由官方組成，其準則具強制性，較重視執行面之可行性，以免曲高和寡，窒礙難行；GASB 係民間組織，成立較 FASAB 早六年，發展較成熟，惟使用者倘無主客觀條件配合，欲依其三十四號公報編列兩套財務報表難度較高，是否採行，仍由各地方政府逕行決定，無強制性。

我國目前稅課收入係採現金基礎，與會計法、預算法及徵課會計所宣示應採權責發生基礎之規定相悖，惟如落實執行權責發生基礎，各稅究應以何時作為收入認列時點為宜？認列標

準為何？依 IFAC 所言，宜按各稅特性及稽徵稅序詳予研究分析。如以稅捐查定之限繳始日作為收入認列時點，底冊稅及規費之可行性較高，非底冊稅則執行不易。蓋因其查定稅款之確定性不高，且更正註銷頻繁，並不符一般公認「收入很可能實現且能可靠衡量」之收入認列原則，且將使帳務更形複雜而無實效。又認列標準需由具課稅實務經驗者逐稅分析訂立，並經試行後逐年修訂，於應收稅款估列之準確性具相當水準時，方具意義。為期財務報告能充分且允當表達並簡化帳務處理，爰建議比照美國聯邦稅作業模式，並採漸進方式辦理較為務實。俟組織、法令等客觀環境配合，課稅技術進步，認列時點及認列標準經實務上相當時間研究調整後，再修訂會計準則或相關法令，欲採權責基礎自可水到渠成，應收稅款之估列方能益趨近於事實，否則冒然採行 GASB 第三十四號公報建議，將不切實際。

有關政府會計事務之規範，在美國聯邦政府有「聯邦會計準則諮詢委員會」(FASAB)，在地方政府則有「政府會計準則委員會」(GASB)，隨實際需要發布修正資料。我國以立法方式訂定於會計法等相關法令，因修法不易，不能隨時代潮流之需要適時修正，似嫌僵化，成立「政府會計準則委員會」負責制定一般行政機關及公營事業單位之會計準則，取代法令規定，供全國各機關及公營事業單位一致遵行，較具彈性，易肆應變局。

另以實物抵繳稅款係我國稅務創舉，其收入之認列時點、認列標準並無國外資料可供援參，惟現行會計處理方式似宜改進。依機關權責，稽徵機關於稅款收訖，不論取得現金或實物，任務即已完成，並於財務報表列明現金及實物金額，不宜再列待納庫款；實物移轉至財產管理機關國有財產局處理，有關實物變現損益應於其財務報表表達，方屬允當。

又本次拜會單位對我方之到訪均相當熱誠接待，並表示歡

迎日後繼續連繫，除願提供最新資料外，希望我方亦能提供實務經驗以為交流云云。我方若能繼續維繫此溝通管道，對日後資訊之取得當有所助益，亦為此行之一大收獲。

附 錄

壹、參考資料

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二、英文部分

- 1、IFAC「Government Financial Reporting : Accounting Issues and Practices」(PSC Study 11 , 2000 年 5 月)
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- 11、United States Customs Service 「Financial Report, FY2000」
- 12、Michael H. Granof 「Government and Not-For-Profit Accounting—Concepts and Practices 」(1998 年)

貳、附件

一、IRS' Fiscal Year 2000 Financial Statements

- 1、Balance Sheet (as of September 30, 2000)
- 2、Statement of Custodial Activity (For the Fiscal Year Ended September 30, 2000)
- 3、Notes to the Financial Statements (For the Fiscal Year Ended September 30, 2000) — Note 1 — C. Basis of Accounting — Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position
- 4、Notes to the Financial Statements (For the Fiscal Year Ended September 30, 2000) — Note 1 — C. Basis of Accounting — Statement of Custodial Activity
- 5、Notes to the Financial Statements (For the Fiscal Year Ended September 30, 2000) — Note 1 — I. Federal Taxes Receivable
- 6、Notes to the Financial Statements (For the Fiscal Year Ended September 30, 2000) — Note 5 — Federal Taxes Receivable, Net
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二、Customs' FY 2000 Financial Statements

- 8、Balance Sheet (as of September 30, 2000 and 1999)
- 9、Statement of Custodial Activity (For the Fiscal Year Ended September 30, 2000 and 1999)
- 10、Notes to Financial Statements (continued) — Non-entity Component of the Financial Statements
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12、Notes to Financial Statements (continued)—Non-entity Receivable, Net

三、Financial Report of the United States Government 2000

13、Balance Sheet (as of September 30, 2000)

14、Statement of Operations and Changes in Net Position (For the Year Ended September 30, 2000)

15、Notes to the Financial Statements (For the Year Ended September 30, 2000)—Note 1—B. Basis of Accounting and Revenue Recognition

16、Notes to the Financial Statements (For the Year Ended September 30, 2000)—Note 1—D. Accounts and Taxes Receivable

17、Notes to the Financial Statements (For the Year Ended September 30, 2000)—Other Information (Unaudited)—Federal Taxes Receivable Net

四、GASB 虛擬州及地方政府財務報表

18、Balance Sheet (State of Seabury, As of June 30, 2002)

19、Statement of Revenues, Expenditures, and Changes in Fund Balance (State of Seabury, For the Year Ended June 30, 2002)

20、Balance Sheet (Local City, As of December 31, 2002)

21、Statement of Revenues, Expenditures, and Changes in Fund Balance (Local City, For the Year Ended December 31, 2002)

Sheet

Department of the Treasury
Internal Revenue Service
Balance Sheet
As of September 30, 2000

(In Millions)

ASSETS

Intragovernmental:

Fund balance with Treasury and cash (Note 2)	\$ 2,008
Due from Treasury (Note 12)	1,040
Accounts receivable, Net (Note 3)	11
Advances to government agencies	163
Total Intragovernmental	<u>3,222</u>

With the Public:

Federal Taxes receivable, net of Allowance for doubtful accounts of \$59,000 (Notes 5, 12)	22,000
Accounts receivable, Net (Note 3)	4
Advances to the public	14
Other assets (Note 4, 12)	93
Total with the Public	<u>22,111</u>

Property and equipment, Net (Note 6)	<u>1,266</u>
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Total Assets	<u>\$ 26,599</u>
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LIABILITIES

Intragovernmental:

Due to Treasury (Notes 5, 12)	22,000
Accrued expenses (Note 7)	71
Other liabilities (Note 3)	87
Total Intragovernmental	<u>22,158</u>

Federal tax refunds payable (Note 12)	1,040
Accounts payable (Note 7)	43
Accrued expenses (Note 7)	513
Other liabilities (Note 3)	909
Capital lease liability (Note 9)	21
Contingencies (Note 10)	12

Total Liabilities	<u>\$ 24,596</u>
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NET POSITION

Net Position (Note 11)	<u>1,903</u>
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Total Liabilities and Net Position	<u>\$ 26,599</u>
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The accompanying notes are an integral part of these statements

Department of the Treasury
Internal Revenue Service
Statement of Custodial Activity
For the Fiscal Year Ended September 30, 2000

(In Billions)

REVENUE ACTIVITY

Collections of Federal Tax Revenue (Note 15)

Individual income, FICA/SECA, and other	\$ 1,765
Corporate income	235
Excise	55
Estate and gift	29
Railroad retirement	5
Federal unemployment	7

Total Collections of Federal Tax Revenue	2,096
Increase in federal taxes receivable, net	1

Total Federal Tax Revenue	2,097
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Distribution of federal revenue to Treasury	(2,096)
Increase in amount due to Treasury	(1)

NET FEDERAL REVENUE ACTIVITY	\$ -
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FEDERAL TAX REFUND ACTIVITY (Note 16)

Total Refunds of Federal Taxes	\$ 194
Appropriations Used for Refund of Federal Taxes	(194)

NET FEDERAL TAX REFUND ACTIVITY	\$ -
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The accompanying notes are an integral part of these statements

**Internal Revenue Service
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2000**

**Note 1.
Summary of
Significant
Accounting
Policies**

A. Reporting Entity

The Internal Revenue Service (the Service) is a bureau of the U.S. Department of the Treasury (Treasury). The Service originated in 1862, when Congress established the Office of the Commissioner of the Internal Revenue. In 1952, the Bureau was reorganized by Congress and in 1953 became the Internal Revenue Service (IRS).

In FY 2000, the Service progressed with the implementation of a plan to reorganize the structure and management of the Service in accordance with legislation enacted by Congress in 1998. The legislation directed the Commissioner to modify the geographic organizational structure of national, regional and district divisions to establish units serving groups of taxpayers with similar needs, and to ensure an independent appeals process. Over time, the legislation will have a pervasive and significant impact throughout the organization and in addition to its effect within the Service, will require conforming changes to numerous statutes, regulations and delegations.

The Treasury Inspector General for Tax Administration (TIGTA) is a Treasury agency established under the IRS Restructuring and Reform Act of 1998 and was included in the Service's reporting entity through fiscal year (FY) 1999. The reporting entity has changed in FY 2000 as TIGTA received its own appropriation for FY 2000 and is not included in the Service's FY 2000 financial statements.

The mission of the Service is to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

B. Basis of Presentation

The accompanying financial statements report the Service's financial position as of September 30, 2000, and its net cost of operations, changes in net position, budgetary resources, financing and custodial activity for the year then ended. These statements include the accounts of all funds under the Service's control, which have been established to account for the resources of the Service, as well as funds for the purpose of recording tax revenues and refunds. They were prepared from the Service's accounting and financial management systems in accordance with Office of Management and Budget (OMB) Bulletin No. 97-01, *Form and Content of Agency Financial Statements*, as amended, and the Service's accounting policies which are summarized in this note.

C. Basis of Accounting

The accompanying financial statements are presented on a basis in accordance with generally accepted accounting principles (GAAP).

Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position

These statements are presented on the accrual basis of accounting. Under the accrual method, revenues are recognized when earned, and expenses are recognized when costs are incurred or goods or services are received, without regard to receipt or payment of cash. The statement of net cost presents the full cost associated with the Service's major programs. Note 17 describes additional accounting policies applicable to the Statement of Net Cost.

Statement of Budgetary Resources

The statement of budgetary resources is presented using the budgetary basis of accounting. Budgetary accounting facilitates compliance with legal constraints and controls over the use of federal funds. This financial statement is in addition to the reports prepared by the Service throughout the year pursuant to OMB directives for purposes of monitoring and controlling the Service's obligation and expenditure of budgetary resources.

Internal Revenue Service
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2000

Statement of Financing

The statement of financing is presented using both an accrual and a budgetary basis of accounting as a means to facilitate understanding of the differences between the two accounting bases.

Statement of Custodial Activity

The statement of custodial activity is presented primarily on the modified cash basis of accounting. Specifically, total federal revenue is recognized when received and is reported net of the change in federal taxes receivable. The related distribution of all such collections to the U.S. Treasury, however, is reported on the cash basis. Refunds of taxes and interest, as well as Earned Income Tax Credit (EITC) and child tax credit payments, are also reported on the modified cash basis. Specifically, refunds, EITC payments, and child tax credit payments are recognized when disbursed and are reported net of the change in federal tax refunds payable.

D. Financing Sources and Exchange Revenue

The Service receives the majority of its funding through annual, multi-year, no-year, and trust fund appropriations that are available for use within statutory limits for operating and capital expenditures. Appropriations are recognized as financing sources when the related expenses are incurred. The following are the different types of operating appropriations.

Processing, Assistance and Management

This appropriation provides funds for processing tax returns and related documents; assisting taxpayers in the filing of their returns and in paying taxes that are due; matching information returns with tax returns; conducting internal audit reviews and internal security investigations; and managing financial resources, rent and utilities.

Tax Law Enforcement

The purpose of this appropriation is to provide funds for the examination of tax returns, and the administrative and judicial settlement of taxpayer appeals of examination findings. It also provides for issuing technical rulings, monitoring employee pension plans, determining qualifications of organizations seeking tax-exempt status, examining tax returns of exempt organizations, enforcing statutes relating to detection and investigation of criminal violations of the internal revenue laws, collecting unpaid accounts, compiling statistics of income and compliance research, and securing unfiled tax returns and payments.

Information Systems

This appropriation funds costs for data processing and information and telecommunication support for the Internal Revenue Service activities, including developmental information systems and operations information systems. The operational systems are located in a variety of sites including the Martinsburg Computing Center, the Detroit Computing Center, the Tennessee Computing Center, and in regional and district offices and service centers.

Other

These budgetary accounts consist of an aggregate of smaller multi-functional funds that support the Service's mission to collect the proper amount of tax and provide improved customer service to the taxpayer. The Information Technology Investments appropriation is the largest of these funds and may be obligated as Congress approves expenditure plans.

In addition, the Service incurs certain costs that are paid in total or in part by other federal entities, such as pension costs administered by the Office of Personnel Management and legal judgments paid by the Treasury Judgment Fund. These constitute subsidized costs and are recognized by the Service on its statements of changes in net position and financing as an imputed financing source equal to the cost paid by the other federal entity.

**Internal Revenue Service
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2000**

J. Permanent and Indefinite Funds

The Service uses a special class of funds, designated as "permanent and indefinite", to disburse tax refund principal and related interest. These permanent and indefinite funds are not subject to budgetary ceilings set by the Congress during the annual appropriation process. Because the refunds, from a budgetary standpoint, are permanently funded by the Congress, refunds payable at year-end are fully funded. The asset "Due from Treasury" designates this approved funding to pay year-end tax refund liabilities, which are reflected in the funds used for refund of federal taxes on the statement of custodial activity along with tax refund payments for the year.

Although funded through the appropriation process, refund activity is reported as a custodial activity of the Service. This presentation is appropriate because refunds are, in substance, a custodial revenue-related activity in that they are a direct result of taxpayer overpayments of their tax liabilities. Federal tax revenue received from taxpayers is not available for use in the operation of the Service and is not reported on the statement of net cost. Likewise, the resultant refunds of overpayments are not available for use by the Service in operations. Consequently, to present refunds as an expense of the Service on the statement of net cost with related appropriations used would be inconsistent with the reporting of the related federal tax revenue and would materially distort the costs incurred by the Service in meeting its strategic objectives.

K. Tax Assessments and Abatements

Under the Internal Revenue Code Section 6201, the Commissioner of the IRS, as delegated by the Secretary of the Treasury, is authorized and required to make inquiries, determinations, and assessments of all taxes which have been imposed and accruing under any internal revenue law but which have not been duly paid (including interest, additions to the tax, and assessable penalties). Unpaid assessments result from taxpayers filing returns without sufficient payments; as well as from the Service's enforcement programs, such as examination, underreporter, substitute for return, and combined annual wage reporting.

The Commissioner of the IRS also has authority to abate the paid or unpaid portion of an assessed tax, interest, and penalty. Abatements occur for a number of reasons and are a normal part of the tax administration process (e.g., a qualifying corporation claimed a net operating loss that created a credit that can be carried back to reduce a prior year's tax liability, amended tax returns, correction of an assessment from an enforcement program, taxes discharged in bankruptcy, accepted offers in compromise, penalty abatements for reasonable cause, contested assessments made due to mathematical or clerical errors, and assessments contested after the liability has been satisfied). Abatements may result in claims for refunds or a reduction of the unpaid assessed amount.

L. Federal Taxes Receivable

Federal taxes receivable and the corresponding liability, "Due to Treasury," are not accrued until related tax returns are filed, or assessments made, and prepayments netted against liabilities. Accruals are made to reflect penalties and interest on taxes receivable through the balance sheet date.

Taxes receivable consist of unpaid assessments (taxes and associated penalties and interest) due from taxpayers for which the Service can support the existence of a receivable through taxpayer agreement, such as filing of a tax return without sufficient payment, or a court ruling in favor of the Service. Taxes receivable are shown on the balance sheet net of an allowance for doubtful accounts. The allowance for doubtful accounts reflects an estimate of the portion of total taxes receivable deemed to be uncollectible.

Internal Revenue Service
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2000

Compliance assessments are unpaid assessments for which neither the taxpayer nor a court has affirmed that the taxpayer owes amounts to the Federal Government. Examples include assessments resulting from an IRS audit or examination of which the taxpayer does not agree with the results. These amounts are not reported on the balance sheet; however, statutory provisions require that these accounts be maintained until the statute for collection expires.

Write-offs consist of unpaid assessments for which the Service does not expect further collections due to factors such as taxpayers' bankruptcy, insolvency, or death. These amounts are also not reported on the balance sheet; however, statutory provisions require that these accounts be maintained until the statute for collection expires.

**Internal Revenue Service
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2000**

Note 5. Federal Taxes Receivable, Net Federal taxes receivable (gross) was \$81 billion as of September 30, 2000, and consisted of tax assessments, penalties, and interest which were not paid or abated, and which were agreed to by the taxpayer and the Service, or upheld by the courts.

Federal taxes receivable, net, equaled \$22 billion as of September 30, 2000, and is the portion of federal taxes receivable (gross) estimated to be collectible. It is based on projections of collectibility from a statistical sample of taxes receivable. An allowance for doubtful accounts of \$59 billion was established for the difference between the gross federal taxes receivable and the portion estimated to be collectible. Due to Treasury is the offsetting liability to federal taxes receivable, representing amounts to be transferred to Treasury when collected.

Note 6. Property and Equipment (In Millions) Property and equipment as of September 30, 2000, consist of the following:

Category	Useful Life	Net Book Value 9/30/99	Acquisitions/ Transfers	Depreciation	Net Book Value 9/30/2000
Property and Equipment	3 to 10 years	\$ 774	\$ 210	\$ (305)	\$ 679
Other Major Systems	7 years	34	358	(31)	361
Major Systems - Work in Process		254	(225)	-	28
Leasehold Improvements	10 years	197	23	(23)	197
Construction in Progress		14	(13)	-	1
TIGTA Vehicles and Investigative Equipment		8	(8)	-	-
Total Property and Equipment		<u>\$ 1,281</u>	<u>\$ 344</u>	<u>\$ (359)</u>	<u>\$ 1,266</u>

IRS's FY 1999 financial statements included as an asset the net book value of vehicles and investigative equipment belonging to the Treasury Inspector General for Tax Administration (TIGTA). These assets were transferred to TIGTA during FY 2000.

Note 7. Accounts Payable and Accrued Expenses (In Millions) Accounts payable and accrued expenses as of September 30, 2000, consist of the following:

	Intra-Governmental	With the Public
Accounts payable	\$ -	\$ 43
Accrued expenses	30	233
Accrued payroll and benefits	41	280
Total Accounts Payable and Accrued Expenses	<u>\$ 71</u>	<u>\$ 556</u>

**Internal Revenue Service
Supplemental Information - Unaudited
For the Fiscal Year Ended September 30, 2000**

Other Claims for Refund Management has estimated amounts that may be paid out as other claims for tax refunds. This estimate represents an amount (principal and interest) that may be paid for claims pending judicial review by the Federal courts or, internally, by Appeals. The total estimated payout (including principal and interest) for claims pending judicial review by the Federal courts is \$8.4 billion and by Appeals is \$13.5 billion. Although these refund claims have been deemed to be probable, they do not meet the criteria in SFFAS No. 5 for reporting the amounts in the balance sheet or for disclosure in the notes to the financial statements. However, they meet the criteria in SFFAS No. 7 for inclusion as supplemental information.

Federal Taxes Receivable, Net
(In Billions) In accordance with SFFAS No. 7, some unpaid assessments do not meet the criteria for financial statement recognition as discussed in Note 1 to the financial statements. Although compliance assessments and write-offs are not considered receivables under federal accounting standards, they represent legally enforceable claims of the IRS - acting on behalf of the federal government. There is, however, a significant difference in the collection potential of these categories.

The components of the total unpaid assessments and derivation of net federal taxes receivable at September 30, 2000 were as follows:

Total unpaid assessments	\$ 240
Less: Compliance assessments	(30)
Write-offs	(129)
Gross Federal Taxes Receivable	31
Less: Allowance for doubtful accounts	(59)
Federal Taxes Receivable, Net	\$ 22

The Service cannot reasonably estimate the amount of allowance for doubtful accounts pertaining to its compliance assessments, and thus cannot determine their net realizable value or the value of the pre-assessment work-in-process.

To eliminate double-counting, the compliance assessments reported above exclude trust fund recovery penalties, totaling \$1.4 billion, assessed against officers and directors of businesses who were involved in the non-remittance of federal taxes withheld from their employees. The related unpaid assessments of those businesses are reported as taxes receivable or write-offs, but the Service may also recover portions of those businesses' unpaid assessments from any and all individual officers and directors against whom a trust fund recovery penalty is assessed.

Earned Income Tax Credit The Earned Income Tax Credit (EITC) was originally authorized by the Tax Reduction Act of 1975 (Public Law 94-12) and made permanent by the Revenue Act of 1978 (Public Law 95-600). The EITC is a special credit for taxpayers who work and whose earnings fall below the established allowance ceiling. Qualified taxpayers can receive partial credit in advance in each paycheck. In fiscal year 2000, the Service issued \$26.1 billion in EITC refunds, of which \$81.0 million was applied to advance EITC. An additional \$5.1 billion of the EITC was applied to reduce taxpayer liability.

Department of the Treasury, United States Customs Service

Balance SheetAs of September 30, 2000 and 1999
(Dollars in Thousands)

ASSETS	<u>2000</u>	<u>1999</u>
Entity Assets:		
Intra-governmental Assets		
Fund balance with Treasury (Note 2)	\$ 1,614,715	\$ 1,692,279
Accounts receivable (Note 4)	18,727	21,070
Advances and prepayments	<u>29,673</u>	<u>25,404</u>
Total Intra-governmental Assets	<u>1,663,115</u>	<u>1,739,753</u>
Accounts receivable, net (Note 4)	71,415	73,600
Advances	3,362	4,780
Inventory and related property (Note 5)	41,524	38,222
Property, plant and equipment, net (Note 6)	<u>467,665</u>	<u>401,807</u>
Total Entity Assets	<u>2,247,081</u>	<u>2,258,162</u>
Non-Entity Assets:		
Intra-governmental Assets		
Fund balance with Treasury (Note 2)	<u>249,514</u>	<u>1,032,419</u>
Total Intra-governmental Assets	<u>249,514</u>	<u>1,032,419</u>
Cash and other monetary instruments (Note 3)	162,290	145,043
Accounts receivable, net (Note 4)	948,514	921,327
Other	<u>6,419</u>	<u>5,722</u>
Total Non-Entity Assets	<u>1,366,727</u>	<u>2,104,511</u>
TOTAL ASSETS	<u>\$ 3,613,808</u>	<u>\$ 4,362,673</u>
LIABILITIES		
Liabilities Covered by Budgetary and Other Resources:		
Intra-governmental Liabilities		
Accounts payable	\$ 8,115	\$ 35,399
Due to the General Fund and others	1,060,504	1,727,782
Accrued payroll and benefits	15,268	--
Advances from others	<u>14,127</u>	<u>16,470</u>
Total Intra-governmental Liabilities	<u>1,098,014</u>	<u>1,780,151</u>
Accounts payable	121,385	102,661
Refunds payable (Note 7)	223,516	248,488
Advances from others	82,226	92,691
Accrued payroll and benefits	78,501	69,638
Contingencies (Note 8)	<u>12,400</u>	<u>47,050</u>
Total Liabilities Covered by Budgetary and Other Resources	<u>1,616,042</u>	<u>2,340,679</u>
Liabilities Not Covered by Budgetary and Other Resources:		
Intra-governmental Liabilities		
Workers' compensation	<u>42,806</u>	<u>41,452</u>
Total Intra-governmental Liabilities	<u>42,806</u>	<u>41,452</u>
Workers' compensation actuarial	224,294	181,322
Accrued annual leave	101,519	97,428
Other (Notes 8 and 9)	<u>4,490</u>	<u>5,114</u>
Total Liabilities Not Covered by Budgetary and Other Resources	<u>373,109</u>	<u>325,816</u>
TOTAL LIABILITIES	<u>1,989,151</u>	<u>2,666,495</u>
NET POSITION (Note 10)		
Unexpended appropriations	688,566	723,951
Cumulative results of operations	<u>936,091</u>	<u>972,227</u>
TOTAL NET POSITION	<u>1,624,657</u>	<u>1,696,178</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 3,613,808</u>	<u>\$ 4,362,673</u>

Department of the Treasury, United States Customs Service

Statement of Custodial Activity
 For the Years Ended September 30, 2000 and 1999
 (Dollars in Thousands)

SOURCES OF CUSTODIAL REVENUE AND COLLECTIONS

	2000	1999
Revenue Received:		
Duty	\$ 20,555,901	\$ 19,055,239
User fees	1,684,967	1,515,936
Excise taxes	1,648,255	1,457,836
Fines and penalties	112,504	56,835
Interest	38,635	31,543
Other	9,024	14,673
Total Revenue Received	<u>24,049,336</u>	<u>22,132,062</u>
Less Refunds and other payments (Note 15)	<u>(1,232,152)</u>	<u>(1,159,553)</u>
NET REVENUE RECEIVED	<u>22,817,184</u>	<u>20,972,509</u>
Accrual Adjustment	<u>52,159</u>	<u>98,736</u>
TOTAL CUSTODIAL REVENUE	<u>22,869,343</u>	<u>21,071,245</u>
DISPOSITION OF REVENUE RECEIPTS		
Amounts Transferred:		
U S Department of the Treasury	22,656,095	20,793,602
U S Department of Agriculture	63,219	66,487
Retained by U S Customs Service	44,295	49,344
Other Federal agencies	65	61
Government of Puerto Rico	44,559	58,830
Government of the U S Virgin Islands	3,951	4,185
Accrual adjustment	52,159	98,736
TOTAL DISPOSITIONS OF REVENUE RECEIPTS	<u>22,869,343</u>	<u>21,071,245</u>
NET CUSTODIAL REVENUE ACTIVITY	<u>\$ 0</u>	<u>\$ 0</u>

Department of the Treasury, United States Customs Service

Notes to Financial Statements (continued)**Entity Component of the Financial Statements**

Customs entity financial statements with respect to the balance sheet, the statement of net cost, and the statement of changes in net position are reported using the accrual basis of accounting. Under the accrual method, revenues are recognized when earned and expenses are recognized when a liability is incurred without regard to receipt or payment of cash. Customs statement of budgetary resources is reported using the budgetary basis of accounting. Budgetary accounting facilitates compliance with legal constraints and controls over the use of federal funds. It generally differs from the accrual basis of accounting in that obligations are recognized when new orders are placed, contracts awarded, and services received, that will require payments during the same or future period. Customs statement of financing reconciles differences between the budgetary and accrual bases of accounting. Intra-entity transactions have been eliminated and the statements report consolidated balances.

Non-Entity Component of the Financial Statements

Customs non-entity revenue and refunds are reported on the statement of custodial activity using a modified cash basis. With this method, revenue from cash collections are reported separately from receivable accruals, and cash disbursements are reported separately from payable accruals.

Entity**Assets and Liabilities**

Entity intra-governmental assets and liabilities result from activity with other Federal agencies. All other entity assets and liabilities result from activity with parties outside the Federal government, such as domestic and foreign persons, organizations, or governments.

Fund Balance with Treasury

Fund balances with Treasury are the amounts remaining as of fiscal year-end from which Customs is authorized to make expenditures and pay liabilities resulting from operational activity, except as restricted by law.

Accounts Receivable

Intra-governmental accounts receivable represent amounts due from Federal agencies. These receivables are expected to be fully collected. Accounts receivable from reimbursable services and user fees represent amounts due from non-federal sources for services performed. These receivables are net of amounts deemed uncollectible which were determined by considering the debtor's current ability to pay, the debtor's payment record and willingness to pay, the probable recovery of amounts from secondary sources, such as sureties, and an analysis of aged receivable activity.

Advances and Prepayments

Intra-governmental advances and prepayments consist of advances expected to be returned without expenditure and amounts paid to Federal agencies prior to Customs receipt of goods and services. All other advances and prepayments consist of employee travel and salary advances, and advances relating to certain investigative activities.

Inventory and Related Property

Inventory consists of aircraft and marine parts and materials to be consumed in Customs operations. Aircraft parts and materials are recorded at the average unit cost, and marine parts and materials are recorded using the First-In-First-Out valuation method. Both methods approximate actual acquisition costs. Disclosures are also made for items seized by Customs and subsequently forfeited.

Department of the Treasury, United States Customs Service

Notes to Financial Statements (continued)

Revenue and Expense Recognition

Revenue is recognized when the cash Customs is entitled to collect on behalf of the Federal government is received. Primarily, these revenue collections result from current fiscal year activities. The significant types of revenues collected and related disbursements are described below:

- Duties: amounts collected on imported goods
- User fees: amounts designed to defray the cost of services performed by Customs officers or other officials within the port authority, to maintain United States harbors, and to defray the cost of other miscellaneous service programs
- Excise taxes: amounts collected on imported distilled spirits, wines and tobacco products, and other miscellaneous taxes collected on behalf of the Federal government
- Fines and penalties: amounts collected for violations of laws and regulations
- Refunds: payments made to importers/exporters is primarily identified when the import entry is liquidated, a process in which Customs makes final determination of duties, taxes, fees and interest owed on the entry and compares it to the estimated amount previously paid by the importer/broker. Interest is included in the refund generally for the period of time between when the estimated amounts were received from the importer/broker and the time the entry is liquidated. When a refund is identified prior to liquidation, the refund from this remittance is funded from the duty, tax, or fee collection rather than from the Refunds and Drawback account
- Drawback: a remittance, in whole or in part, of duties, taxes, or fees. Drawback typically occurs when the imported goods on which duties, taxes, or fees have been previously paid are subsequently exported from the United States or destroyed prior to entering the commerce of the United States. Depending on the type of claim, the claimant has up to six or eight years from the date of importation to file for drawback.

A financing source and expense for refunds and drawback is recognized when payment is made. The financing source, representing permanent, indefinite appropriation accounts used to fund the disbursement, is recorded as a decrease in the amount transferred to Treasury reported on the Statement of Custodial Activity.

An accrual adjustment is included to adjust cash collections and refund disbursements with the net increase or decrease of accrued non-entity accounts receivables, net of uncollectible amounts, and refunds payable.

Customs will also take into custody, without risk or expense, merchandise termed "general order property," which for various reasons can not be legally entered into the U.S. commerce. Customs' sole responsibility for the general order property is to ensure it does not enter the commerce of the United States. If general order property remains in Customs custody for a prescribed period of time, without payment of all estimated duties, storage and other charges, it is considered unclaimed and abandoned and can be sold by Customs at public auction. Auction sales revenue in excess of charges associated with the sale or storage of the item is remitted to the Treasury General Fund. In some cases, Customs incurs charges prior to the sale and funds these costs from entity appropriations. Regulations permit Customs to offset these costs of sale before returning excess amounts to Treasury. Proceeds from the sale of general order property totaled \$6.4 million and \$6.3 million for the years ended September 30, 2000 and 1999, respectively. Excess amounts returned to the Treasury average \$1.1 million.

Department of the Treasury, United States Customs Service

Notes to Financial Statements (continued)

Non-Entity Receivables, Net

Receivables as of September 30, 2000 and 1999 are as follows (in thousands)

Receivables Category	2000		
	Gross Receivable	Amounts Uncollectible	Total Net Receivables
Duties	\$ 829,525	\$ (51,535)	\$ 777,990
Excise Taxes	40,300	(462)	39,838
User fees	65,228	(4,100)	61,128
Fines/penalties	737,326	(675,698)	61,628
Interest	57,302	(50,078)	7,224
Refunds and drawback	3,028	(2,322)	706
Totals	\$ 1,732,709	\$ (784,195)	\$ 948,514

Receivables Category	1999		
	Gross Receivable	Amounts Uncollectible	Total Net Receivables
Duties	\$ 834,436	\$ (45,173)	\$ 789,263
Excise Taxes	32,661	(90)	32,571
User fees	56,785	(3,069)	53,716
Fines/penalties	404,130	(363,912)	40,218
Interest	41,680	(36,528)	5,152
Refunds and drawback	3,374	(2,967)	407
Totals	\$ 1,373,066	\$ (451,739)	\$ 921,327

Customs assesses duties, taxes, and fees on goods and merchandise brought into the United States from foreign countries. At the time importers bring merchandise into the United States, they are required to file Customs entry documents. Generally, within 10 working days after Customs releases the merchandise into the U.S. commerce, the importer is to submit an entry document with payment of estimated duties, taxes, and fees. A receivable of \$846 million and \$836 million was recorded for 448,681 entries and 417,530 entries for merchandise released into commerce on or before September 30, 2000 and 1999, respectively, for which payment was not received as of September 30, 2000 and 1999. There were an additional 665 entries and 5,991 entries for merchandise released into commerce on or before September 30, 2000 and 1999, respectively, for which a receivable amount could not be determined because the entry summary documentation describing the type, quantity, and value of the merchandise had not been received from the importers. It is Customs policy to track and demand payment of unpaid estimated duties, taxes and fees receivable amounts by establishing a liquidated damage case which generally results in a fines and penalty type receivable. Of the non-entity net receivable amounts at September 30, 2000 and 1999, approximately 89 percent and 91 percent was collected by the end of the first week in November 2000 and 1999, respectively.

In addition Customs import specialists review selected entry summaries to determine whether importer estimates of duties, taxes, and fees were accurate or whether additional (supplemental) amounts are owed and should be billed. Customs regulations allow the importer 90 days from the bill date in which to file a protest to be reviewed by the Port Director and an application requesting further review of the protest by Customs Office of Regulations and Rulings challenging the assessment of supplemental duties, taxes, and fees. If the protest and application for further review are denied by the Port Director, the protestor has an additional 60 days from the denial date to file for a review of the application by the Commissioner of Customs. Consequently, supplemental accounts receivable balances are only recorded on outstanding claims when the protested period has elapsed or when a protest decision has been rendered in Customs favor.

The Entry Reconciliation Program prototype, implemented October 1, 1998, allows importers to make entry of merchandise when certain information elements, such as dutiable value, are not fully determined at time of release of goods into the U.S. commerce. The importer files a reconciliation entry up to 15 months after the imported goods enter the U.S. commerce, which finalizes the entry data, and makes the appropriate financial and statistical adjustments. A reconciliation entry can include a single entry or thousands

Department of the Treasury, United States Customs Service

Notes to Financial Statements (continued)

Non-Entity Receivables, Net - continued

of entries. Since the program began, over 2.8 million individual entry summaries have been entered into the reconciliation program. Customs has received 36,019 reconciliation entries associated with over 1.3 million entry summaries. Customs expects to begin liquidating the reconciliation entries in Fiscal Year 2001. Until the reconciliation entries are received and liquidated, Customs can not determine whether additional duties or fees are due from the importer.

A fine or penalty is established when a violation of import/export law is discovered. Customs assesses a liquidated damage or penalty for these cases to the maximum extent of the law. The importer or surety has the option after receipt of the notice of assessment to petition that assessment. The importer or surety has 60 days to file such petition for relief or make payment of the assessed amount. If a petition is received and Customs finds there are extenuating circumstances, such as an incorrect assessment, which warrants mitigation, relief is granted as prescribed by Customs mitigation guidelines and directives. As of September 30, 2000 and 1999, Customs had 7,180 and 7,280 fines and penalty cases, respectively, recorded as receivables. Of the 7,180 fines and penalty cases, Customs identified 293 cases associated with a single company that declared bankruptcy during Fiscal Year 2000. The 293 cases total approximately \$484 million, and are secured by a \$2.5 million bond. Customs is also tracking another 31,636 cases, for which a receivable was not established because (1) the petition period had not expired, or (2) Customs had not reached agreement (relief granted or denied or court settlement) with the importer or surety as to the amount of damages (fines) or penalties owed. For the 31,636 and 28,838 cases still in petition phase as of September 30, 2000 and 1999, respectively, Customs identified approximately \$35 million and \$14 million, respectively as "actual loss of duties."

5. Inventory and Related Property

Operating Parts and Materials

Operating parts and materials consist of parts and materials held for future consumption to repair and maintain Customs aircraft and vessels used in enforcement activities.

Operating parts and materials as of September 30, 2000 and 1999, consists of the following (in thousands)

Category	2000	1999
Aircraft	\$ 38,889	\$ 34,880
Marine	2,635	3,342
Totals	\$ 41,524	\$ 38,222

Parts and materials acquired without reimbursement and consumed during the fiscal year ended September 30, 2000 and 1999, totaled \$27.6 million and \$21.7 million, respectively. Included in the September 30, 2000 and 1999 balances are parts and materials transferred to Customs without reimbursement totaling \$17.7 million, and \$17.7 million, respectively. When ultimately consumed in Customs operations an operating expense is recorded.

Seized Property and Currency

Seized property results principally from Customs criminal investigations and passenger/cargo processing and are not considered assets of Customs. These items include contraband and counterfeit/prohibited items such as drugs and weapons that have no recorded value. Under the requirements of Statement of Federal Financial Accounting Standards No. 3, Accounting for Inventory and Related Property, forfeited and seized property held by Treasury bureaus, including Customs, are disclosed on a consolidated basis in the financial statements of the Treasury Forfeiture Fund. Customs has a stewardship responsibility for these assets upon seizure. Substantially all seized property, except drugs and weapons, is managed and maintained under a contract with an unrelated entity, and is disclosed at a value estimated by Customs personnel or, in some cases, an independent appraiser. Depending upon the need for evidence, seized currency is either deposited to a Treasury suspense account or stored in a vault at a financial institution or Customs facility.

**United States Government Balance Sheet
as of September 30, 2000**

(In billions of dollars)

Assets:	
Cash and other monetary assets (Note 2)	104 9
Accounts receivable (Note 3)	32 3
Loans receivable (Note 4)	207 6
Taxes receivable (Note 5)	23 3
Inventories and related property (Note 6)	185 2
Property, plant, and equipment (Note 7)	298 5
Other assets (Note 8)	59 7
Total assets	<u>911 5</u>
Liabilities:	
Accounts payable (Note 9)	91 0
Federal debt securities held by the public (Note 10)	3,408 5
Federal employee and veteran benefits payable (Note 11)	2 757 8
Environmental and disposal liabilities (Note 12)	301 2
Benefits due and payable (Note 13)	77 8
Loan guarantee liabilities (Note 4)	37 3
Other liabilities (Note 14)	175 0
Total liabilities	<u>6,848 6</u>
Commitments and contingencies (Note 18)	
Net position	<u>(5,937 1)</u>
Total liabilities and net position	<u>911 5</u>

The accompanying notes are an integral part of these financial statements

**United States Government
Statement of Operations and Changes in Net Position
for the Year Ended September 30, 2000**

(In billions of dollars)

Revenue:	
Individual income tax and tax withholdings	1,635.2
Corporation income taxes	204.3
Unemployment taxes	26.6
Excise taxes	69.3
Estate and gift taxes	28.9
Customs duties	19.4
Other taxes and receipts	56.3
Miscellaneous earned revenues	4.8
Total revenue	2,044.8
Net Cost of Government Operations:	
National defense	397.3
Human resources	1,119.7
Physical resources	121.0
Interest	230.2
Other functions	130.6
Total net cost of Government operations	1,998.8
Excess of revenue over net cost	46.0
Unreconciled transactions affecting the change in net position (Note 16)	7.3
Increase in net position	53.3
Net position, beginning of period	(6,026.2)
Prior period adjustments (Note 17)	35.8
Net position, end of period	(5,937.1)

The accompanying notes are an integral part of these financial statements

United States Government Notes to the Financial Statements for the Year Ended September 30, 2000

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

This *Financial Report of the United States Government* includes the financial status and activities of the executive branch and portions of the legislative and judicial branches of the Government. This includes those Government corporations that are part of the Federal Government. The Appendix contains a list of significant Government entities included in these financial statements and a partial list of entities excluded. For the purposes of this document, "Government" refers to the U.S. Government. The financial reporting period ends September 30 and is the same used for the annual budget.

Material intragovernmental transactions were eliminated in consolidation, except as described in Note 16—Unreconciled Transactions Affecting the Change in Net Position.

B. Basis of Accounting and Revenue Recognition

The *Financial Report of the United States Government* is based on Generally Accepted Accounting Principles (GAAP). These principles typically recognize:

- Expenses when incurred
- Non-exchange revenues on a modified cash basis of accounting. Non-exchange revenues arise primarily from the exercise of the Government's power to tax and levy duties, fines and penalties. Remittances of non-exchange revenue are recognized when received. Related receivables are recognized when measurable and legally collectible. Refunds and other offsets are recognized when measurable and legally payable and are netted against non-exchange revenue.
- Exchange (earned) revenues when earned. Exchange (earned) revenues arise when a Government entity provides goods and services to the public for a price. Earned revenue represents revenue earned from user charges, such as admission fees to Federal parks and insurance premiums that are recognized when the Government provides the goods or services.

This basis of accounting differs from that used for budgetary reporting, which is primarily on a cash basis according to accepted budget concepts and policies. (See "Reconciliation of Excess of Revenue over Net Cost," page 128.)

Three Statements of Federal Financial Accounting Standards (SFFAS) were implemented in fiscal 2000 at the Governmentwide reporting level. SFFAS No. 17 includes accounting standards for Federal social insurance programs. SFFAS No. 15 requires that general purpose Federal financial reports include a section devoted to Management's Discussion and Analysis. Finally, SFFAS No. 16 amended earlier standards with respect to multi-use heritage assets.

C. Direct Loans and Loan Guarantees

Direct loans obligated and loan guarantees committed after fiscal 1991 are reported based on the present value of the net cash flows estimated over the life of the loan or guarantee. The difference between the outstanding principal of the loans and the present value of their net cash inflows is recognized as a subsidy cost allowance; the present value of estimated net cash outflows of the loan guarantees is recognized as a liability for loan guarantees.

The subsidy expense for direct or guaranteed loans disbursed during a year is the present value of estimated net cash outflows for those loans or guarantees. A subsidy expense also is recognized for modifications made during the year to loans and guarantees outstanding and for reestimates made as of the end of the year to the subsidy allowances or loan guarantee liability for loans and guarantees outstanding.

Direct loans obligated and loan guarantees committed before fiscal 1992 are valued under two different methodologies within the Federal Government: the allowance-for-loss method and the present-value method. Under the allowance-for-loss method, the outstanding principal of direct loans is reduced by an allowance for uncollectible amounts, the liability for loan guarantees is the amount the agency estimates would more likely than not require a future cash outflow to pay default claims.

Under the present-value method, the outstanding principal of direct loans is reduced by an allowance equal to the difference between the outstanding principal and the present value of the expected net cash flows. The liability for loan guarantees is the present value of expected net cash outflows due to the loan guarantees.

D. Accounts and Taxes Receivable

"Accounts Receivable" represent claims to cash or other assets from entities outside the Federal Government that arise from the sale of goods or services, duties, fines, certain license fees, recoveries, or other provisions of the law.

The category of "Taxes Receivable" primarily consists of uncollected tax assessments, penalties, and interest when taxpayers have agreed the amounts are owed, or a court has determined the assessments are owed. The Balance Sheet does not include unpaid assessments when neither taxpayers nor a court have agreed that the amounts are owed (compliance assessments) or the Government does not expect further collections due to factors such as the taxpayer's death, bankruptcy, or insolvency (writeoffs). Taxes receivable are reported net of an allowance for the estimated portion deemed to be uncollectible.

E. Inventories and Related Property

"Inventories" within the Federal Government are valued using historical cost, net realizable value, and latest acquisition cost. See Note 6—Inventories and Related Property. Historical cost methods include first-in-first-out, weighted average, and moving average. Estimated repair costs reduce the value of inventory held for repair. Excess, obsolete, and unserviceable inventories are valued at estimated net realizable values.

The related property portion of the Inventory and Related Property line includes Operating Materials and Supplies, Stockpile Materials, Commodities, Seized and Monetary Instruments, and Forfeited Property. Operating Materials and Supplies are valued at historical cost, latest acquisition cost, and standard pricing using the consumption method of accounting. Operating Materials and Supplies, which are valued at latest acquisition cost and standard pricing, are not adjusted for holding gains and losses.

F. Property, Plant, and Equipment

"Property, Plant, and Equipment" used in Government operations are carried at cost. Depreciation and amortization expense applies to property, plant, and equipment reported in the Balance Sheet except for land, unlimited duration land rights, and construction in progress. Depreciation is recognized using the straight-line method over the estimated useful lives of the assets. Refer to the Stewardship Information section for assets excluded in this section.

G. Pension and Post-Retirement Health Benefits Programs

"Pension and Post-retirement Health Benefit Expenses" are recorded during the time employee services are rendered. The related liabilities for defined benefit pension plans and post-retirement health benefits are recorded at estimated present value of future benefits, less the estimated present value of future normal cost contributions.

Other Information (Unaudited)

Other Claims for Refund

Management has estimated amounts that may be paid out as other claims for tax refunds. This estimate represents an amount (principal and interest) that may be paid for claims pending judicial review by the Federal courts or, internally, by appeals. The total estimated payout (including principal and interest) for claims pending judicial review by the Federal courts is \$8.4 billion. For those under appeal, the estimated payout is \$13.5 billion. Although these refund claims have been deemed to be probable, they do not meet the criteria in Statements of Federal Financial Accounting Standards (SFFAS) No. 5 for reporting the amounts in the Balance Sheet or for disclosure in the Notes to the Financial Statements. However, they meet the criteria in SFFAS No. 7 for inclusion as supplemental information.

Federal Taxes Receivable Net

In accordance with SFFAS No. 7, some unpaid assessments do not meet the criteria for financial statement recognition as discussed in Note 1 to the financial statements. Although compliance assessments and writeoffs are not considered receivables under Federal accounting standards, they represent legally enforceable claims of the Internal Revenue Service (IRS)—acting on behalf of the Federal Government. There is, however, a significant difference in the collection potential of these categories.

The components of the total unpaid assessments and derivation of net Federal taxes receivable at September 30, 2000, are shown in the chart below.

The Government cannot reasonably estimate the amount of allowance for doubtful accounts pertaining to its compliance assessments and, thus, cannot determine their net realizable value or the value of the pre-assessment work in progress.

To eliminate double-counting, the compliance assessments exclude trust fund recovery penalties, totaling \$1.4 billion, assessed against officers and directors of businesses who were involved in the non-remittance of Federal taxes withheld from their employees. The related unpaid assessments of those businesses are reported as taxes receivable or writeoffs. But, the Government also may recover portions of those businesses' unpaid assessments from individual officers and directors against which a trust fund recovery penalty is assessed.

Gross unpaid assessments	240.0
Less: Compliance assessments and writeoffs	(156.3)
Gross Federal taxes receivable	83.7
Less: Allowance for doubtful accounts	(60.4)
Federal taxes receivable, net	23.3

Figure 3. Illustrative Governmental Funds Balance Sheet

		State of Seabury Balance Sheet Governmental Funds As of June 30, 2002 (dollars in thousands)					
		General Fund	Transportation Fund	Rainy-day Fund	School Aid Fund	Other Funds	Total
ASSETS							
Cash and cash equivalents	\$	37,032	\$ 573,238	\$ 488,738	\$ 46	\$ 605,565	\$ 1,704,619
Taxes, interest, and penalties receivable		1,187,449	69,206	—	613,612	2,896	1,873,163
Receivable from							
Other funds		608,100	98,587	684,674	—	161,006	1,552,367
Component units		3,254	369	—	—	1,132	4,755
Federal agencies		1,120,253	184,916	—	4,688	1,969	1,311,826
Local governments		462,846	81,455	—	45,270	25,354	614,925
Investments		—	—	—	—	327,836	327,836
Inventories		28,586	7,487	—	—	30	36,103
Other assets		481,819	19,051	10,000	9	13,851	524,730
Total assets	\$	3,929,339	\$ 1,034,309	\$ 1,183,412	\$ 663,625	\$ 1,139,639	\$ 7,950,324
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts payable and other liabilities	\$	1,671,975	\$ 367,718	\$ —	\$ 71,564	\$ 159,008	\$ 2,270,265
Income tax refunds payable		393,722	—	—	—	—	393,722
Payable to							
Other funds		698,989	103,484	29,850	464,213	264,038	1,560,574
Pension trust funds		28,787	—	—	—	—	28,787
Component units		3,382	—	—	—	9,499	12,881
Notes payable		—	—	—	—	321,561	321,561
Deferred revenue		311,357	9,933	—	7,598	702	329,590
Total liabilities	\$	3,108,212	\$ 481,135	\$ 29,850	\$ 543,375	\$ 754,808	\$ 4,917,380

The balance sheet serves a purpose similar to the statement of net assets, reporting what is owned or controlled and owed. However, the focus is generally on short-term assets and liabilities.

The governmental funds statements present a state's most significant or major funds individually.

The funds that are not major are aggregated in a single column.

Fund balances									
Reserved for									
Encumbrances	69,319	42,615	—	—	2,354	—	—	—	114,288
Restricted purposes	436,200	102,770	—	—	35,426	—	—	—	574,396
Multiyear projects	54,400	193,975	—	—	120,725	—	—	—	369,100
Noncurrent assets	1,311,500	50,763	10,000	1,095	2,042	—	—	—	195,400
Unreserved	129,708	163,051	1,143,562	119,155	—	—	—	—	1,555,476
Unreserved, reported in									
Nonmajor special revenue funds					224,284				224,284
Total fund balances	821,127	553,174	1,153,562	120,250	384,831				3,032,944
Total liabilities and fund balances	\$ 3,929,339	\$ 1,034,309	\$ 1,183,412	\$ 663,625	\$ 1,139,639				

Amounts reported for governmental activities in the statement of net assets are different because

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds
 The State has an equity interest in a joint venture. This investment is not a current financial resource and therefore is not reported in the funds

Some of the State's revenues will be collected after year-end, but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds

Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets

Some liabilities are not due and payable in the current period and therefore are not reported in the funds

Net assets of governmental activities

	210,863
	(5,164,541)
	<u>\$ 6,064,001</u>

Unreserved fund balances generally are available for appropriation, although a state's officials may have designated them for a specific purpose. Designations are either shown here on the statement or disclosed in the notes.

States reconcile or explain the reasons that total fund balances in this statement differ from total net assets for governmental activities in the government-wide statement of net assets. Many of the explanations relate to the fact that the governmental funds primarily report short-term financial information, whereas the government-wide statements report both short- and long-term information.

The reconciliation that you find may not be this detailed. Some states provide greater detail in the notes to the financial statements. If the descriptions here are broad, there are important adjustments that cannot be identified within the larger categories. Some states may place the reconciliation on a separate page from the statement (see Figure S.1 for example).

Figure 4. Illustrative Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances

		State of Seabury Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds For the Year Ended June 30, 2002 (dollars in thousands)					
		General Fund	Transportation Fund	Rainy-day Fund	School Aid Fund	Other Funds	Total
REVENUES							
Taxes							
	Personal and corporate income	\$ 7,049,432	\$ —	\$ —	\$ 918,182	\$ —	\$ 7,967,614
	Sales and use	2,041,046	—	—	5,451,119	—	7,492,165
	Tobacco and liquor	312,559	—	—	394,064	—	706,623
	Motor fuels	36,776	1,334,349	—	—	—	1,371,125
	Others	355,039	58,187	—	81,502	121,203	615,931
From federal agencies							
	Health and human services	4,648,284	—	—	—	—	4,648,284
	Agriculture	1,169,833	—	—	—	—	1,169,833
	Education	521,235	—	—	69,691	—	590,926
	Transportation	8,787	509,941	—	—	—	518,728
	Labor	115,492	106,373	—	—	—	221,865
	Others	191,234	—	—	—	4,118	195,352
From local governments							
	Charges for services	134,769	90,248	—	23	—	225,040
	Licenses and permits	119,229	1,186	—	—	—	120,415
	Capital assets	189,979	73,700	—	—	89,588	353,267
	Miscellaneous	598,654	—	—	—	—	598,654
	Total revenues	512,411	72,386	59,205	5,176	172,013	821,190
		18,004,759	2,246,370	59,205	6,919,757	386,922	27,617,012
EXPENDITURES							
Current							
	General government	1,060,940	—	—	—	2,039	1,062,979
	Education	1,340,042	—	—	8,312,033	134,838	9,786,913
	State aid to universities	567,538	—	—	—	—	567,538
	Health and welfare	8,617,712	—	—	—	1,382	8,619,094
	Public safety and corrections	1,580,342	—	—	—	3,276	1,583,618
	Conservation, recreation, and agriculture	247,168	—	—	—	264,291	511,459
	Labor, commerce, and regulatory	560,807	—	—	—	33	560,840
	Mental health	1,501,080	—	—	—	—	1,501,080
	Transportation	—	877,986	—	—	—	877,986

This statement comprises the flows of short-term resources into and out of a state.

This statement and the statement of activities contain information for a period of time, usually a fiscal year; by contrast, the balance sheet and net asset statement contain data as of a single point in time, usually the end of a fiscal year.

In the governmental funds, revenues are included only if cash is received during the year or soon enough thereafter to be used to pay off current liabilities. They are shown by major source.

Expenditures generally are recorded when a state has received a good or service and payment is due and payable. They are listed by major functional category.

Intergovernmental—grants, revenue sharing	1,281,089	660,910	—	—	1,941,999
Debt service	—	—	—	—	—
Bond principal retirement	—	—	—	145,587	145,587
Bond interest and fiscal charges	—	—	—	164,394	164,394
Capital lease principal payments	19,202	200	—	—	19,402
Interest on capital leases	24,789	11	—	—	24,800
Capital outlay	129,958	553,065	—	116,495	799,518
Total expenditures	16,930,667	2,092,172	—	8,312,033	28,167,207
Excess (deficiency) of revenues over expenditures	1,074,091	154,198	59,205	(1,392,276)	(550,195)
OTHER FINANCING SOURCES (USES)					
Bonds and bond anticipation notes issued	—	—	—	109,900	109,900
Refunding bonds issued	—	—	—	216,600	216,600
Premiums on bonds issued	—	—	—	11,014	11,014
Payment to refunding bond escrow account	—	—	—	(206,718)	(206,718)
Capital leases	71,746	63	—	—	71,809
Transfers in	327,061	651,359	91,334	1,169,288	3,177,460
Transfers out	(1,409,292)	(849,100)	—	(19,616)	(2,526,035)
Total other financing sources and uses	(1,010,485)	(197,678)	91,334	1,149,672	854,030
Net change in fund balances	63,606	(43,480)	150,539	(242,604)	303,835
Fund balances—beginning	757,521	596,654	1,003,023	362,854	2,729,109
Fund balances—ending	\$ 821,127	\$ 553,174	\$ 1,153,562	\$ 120,250	\$ 3,032,944

Repayment of the amounts originally borrowed

Amounts disbursed for the purchase, construction, and rehabilitation of capital assets. In the government-wide statements these amounts usually are not expensed immediately. Rather, they are added to the capital assets accounts and the expenses are spread over the useful lives of the assets in the form of annual depreciation expenses.

If the state had any special or extraordinary items, they would be listed separately here.

States also prepare a reconciliation for this statement, explaining the differences between net change in fund balances and change in net assets of the governmental activities in the government-wide statement of activities. In this example the reconciliation is presented on a separate page (see Figure 5). It could also be displayed here, as in the balance sheet.

All three of these are special revenue funds. No capital projects funds, debt service funds, or permanent funds qualified as major.

Did this state balance its inflows and outflows in the short run? Both the general fund and the rainy-day fund had positive changes in fund balances—revenues and other financing sources exceeded expenditures and financing uses by \$63,606 and \$150,539, respectively. Fund balances declined in the transportation and school aid funds by \$43,480 and \$242,604, respectively.

Figure 3. Illustrative Governmental Funds Balance Sheet, Local Government

	Local City Balance Sheet Governmental Funds As of December 31, 2002					Total Governmental Funds
	General	IIUD Programs	Community Redevelopment	Route 7 Construction	Other Governmental Funds	
ASSETS						
Cash and cash equivalents	\$ 3,418,485	\$ 1,236,523	\$ —	\$ —	\$ 5,606,792	\$ 10,261,800
Investments	—	—	13,262,695	10,467,037	3,485,252	27,214,984
Receivables, net	3,644,561	2,953,438	353,340	11,000	10,221	6,972,560
Due from other funds	1,370,757	—	—	—	—	1,370,757
Receivables from other governments	—	119,059	—	—	1,596,038	1,715,097
Liens receivable	791,926	3,195,745	—	—	—	3,987,671
Inventories	182,821	—	—	—	—	182,821
Total assets	\$ 9,408,550	\$ 7,504,765	\$ 13,616,035	\$ 10,478,037	\$ 10,698,303	\$ 51,705,690

This balance sheet is prepared for the purpose similar to the statements of other governmental funds. Reporting what is owned (or controlled) and owed.

The governmental funds statements present a government's major funds. The funds that are not included here are in the column for other governmental funds. This government's own them individually in a combining statement with their supplemental information.

LIABILITIES AND FUND BALANCES

Liabilities								
Accounts payable	\$ 3,408,680	\$ 129,975	\$ 190,548	\$ 1,104,632	\$ 1,074,831	\$ 5,908,666		
Due to other funds	—	25,369	—	—	—	25,369		
Payable to other governments	94,074	—	—	—	—	94,074		
Deferred revenue	4,250,430	6,273,045	250,000	11,000	—	10,784,475		
Total liabilities	7,753,184	6,428,389	440,548	1,115,632	1,074,831	16,812,584		
Fund balances								
Reserved for								
Inventories	182,821	—	—	—	—	182,821		
Liens receivable	791,926	—	—	—	—	791,926		
Encumbrances	40,292	41,034	119,314	5,792,587	1,814,122	7,807,349		
Debt service	—	—	—	—	3,832,062	3,832,062		
Other purposes	—	—	—	—	1,405,300	1,405,300		
Unreserved, reported in						0		
General fund	640,327	—	—	—	—	640,327		
Special revenue funds	—	1,035,342	—	—	1,330,718	2,366,060		
Capital projects funds	—	—	13,056,173	3,569,818	1,241,270	17,867,261		
Total fund balances	1,655,366	1,076,376	13,175,487	9,362,405	9,623,472	34,893,106		
Total liabilities and fund balances	\$ 9,408,550	\$ 7,504,765	\$ 13,616,035	\$ 10,478,037	\$ 10,698,303			

Amounts reported for governmental activities in the statement of net assets are different because.

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds

Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds

Internal service funds are used by management to charge the costs of certain activities, such as insurance and telecommunications, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.

Net assets of governmental activities

	(84,760,507)
	\$ 123,558,874

Figure 4. Illustrative Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances

	Local City						Total
	Statement of Revenues, Expenditures, and Changes in Fund Balances						
	General	IIUD Programs	Community Redevelopment	Route 7 Construction	Other Governmental Funds	Governmental Funds	
REVENUES							
Property taxes	\$ 51,173,436	\$ —	\$ —	\$ —	\$ 4,680,192	\$ 55,853,628	
Franchise taxes	4,055,505	—	—	—	—	4,055,505	
Public service taxes	8,969,887	—	—	—	—	8,969,887	
Fees and fines	606,946	—	—	—	—	606,946	
Licenses and permits	2,287,794	—	—	—	—	2,287,794	
Intergovernmental	6,119,938	2,578,191	—	—	2,830,916	11,529,045	
Charges for services	11,374,460	—	—	—	30,708	11,405,168	
Investment earnings	552,325	87,106	549,489	270,161	364,330	1,823,411	
Miscellaneous	881,874	66,176	—	2,939	94	951,083	
Total revenues	86,022,165	2,731,473	549,489	273,100	7,906,240	97,482,467	
EXPENDITURES							
Current							
General government	8,630,835	—	417,814	16,700	121,052	9,186,401	
Public safety	33,729,623	—	—	—	—	33,729,623	
Public works	4,975,775	—	—	—	3,721,542	8,697,317	
Engineering services	1,299,645	—	—	—	—	1,299,645	
Health and sanitation	6,070,032	—	—	—	—	6,070,032	
Cemetery	706,305	—	—	—	—	706,305	
Culture and recreation	11,411,685	—	—	—	—	11,411,685	
Community development	—	2,954,389	—	—	—	2,954,389	
Education—payment to school district	21,893,273	—	—	—	—	21,893,273	
Debt service							
Principal	—	—	—	—	3,450,000	3,450,000	
Interest and other charges	—	—	—	—	5,215,151	5,215,151	
Capital outlay	—	—	2,246,671	11,281,769	3,190,209	16,718,649	
Total expenditures	88,717,173	2,954,389	2,664,485	11,298,469	15,697,954	121,332,470	
Excess (deficiency) of revenues over expenditures	(2,695,008)	(222,916)	(2,114,996)	(11,025,369)	(7,791,714)	(23,850,003)	

This statement compares the flows of short-term resources into and out of a government. This statement and the statement of activities contain information for a period of time, usually a fiscal year, by contrast, the balance sheet and net assets statement contain data as of a single point in time, usually the end of a fiscal year.

In the governmental funds, revenues are included only if cash is received during the year or soon enough thereafter to be used to pay off current liabilities. They are shown by major source.

Expenditures generally are recorded when a government has received a good or service and payment is due and payable. They are listed by major functional category.

Repayment of the amounts originally borrowed.

OTHER FINANCING SOURCES (USES)					
Proceeds of refunding bonds				38,045,000	38,045,000
Proceeds of long-term capital-related debt			17,529,560	1,300,000	18,829,560
Payment to bond refunding escrow agent				(37,284,144)	(37,284,144)
Transfers in	129,323			5,551,187	5,680,510
Transfers out	(2,163,759)	(348,046)	(2,273,187)	(219,076)	(5,004,068)
Total other financing sources and uses	(2,034,436)	(348,046)	15,256,373	7,392,967	20,266,858
SPECIAL ITEM					
Proceeds from sale of park land	3,476,488				3,476,488
Total other financing sources (uses) and special items	1,442,052	(348,046)	15,256,373	7,456,376	23,806,755
Net change in fund balances	(1,252,956)	(570,962)	13,141,377	(11,025,369)	(106,657)
Fund balances—beginning	2,908,322	1,647,338	34,110	20,387,774	34,999,763
Fund balances—ending	\$ 1,655,366	\$ 1,076,376	\$ 13,175,487	\$ 9,362,405	\$ 34,893,106

Capital outlays are amounts disbursed for the purchase, construction, and rehabilitation of capital assets. In the government-wide statements these amounts usually are not expensed immediately. Rather, they are added to the capital assets accounts and the expense is spread over the useful lives of the assets in the form of annual depreciation expenses.

Every governmental fund had a deficit—expenditures were greater than revenues. This deficit in the two capital projects funds, however, arise in part because their offsetting inflows—typically proceeds from bonds—are considered "other financing sources" instead of revenues.

This is a special revenue fund.

These are capital projects funds.

The reconciliation for this statement is presented on a separate page (see Figure 3). It could also be displayed here, as in Figure 3.

No debt service or permanent funds qualified as major.

Did this local government balance its inflows and outflows in the short run? When general fund revenues, expenditures, and other financing sources (uses) are added together, there is a shortfall of \$4.7 million (\$2.7 million deficiency of expenditures over revenues plus \$2.0 million net other financing uses). Were it not for the capital asset sale, the fund balance of \$1.7 million shown here would have been a deficit of \$1.8 million.