Attachment 3(b) – Summary of key issues and actions proposed by project group members

Recurring comment	Question in PIR	Comment detail	Comment reference				Proposal from stakeholders (where provided)	Project group's proposed action			
			Preparers		Users						
			Written	Verbal	Written	Verbal		Amendments to GRAP 108	FAQ/Fact Sheet	OAG Guidance	Other actions
1. Classification of receivables as statutory or contractual											
1A	P1 P11 P16 U2	Entities are unsure: • when a receivable should be classified as contractual or statutory; • how to classify receivables when a transaction is governed by legislation or similar means and initiated by a contract; and • whether the following receivables should be classified as a statutory or contractual receivable: (a)	1.8.2 1.9.1 11.9.2	1.2.1 1.2.2 1.2.3 1.6.1 1.7.1 1.7.3 1.8.1 1.9.1 1.10.1 1.11.1 1.12.1 1.14.2 1.15.1 1.17.1 1.17.3 16.2.1 17.6.1		2.3.2 2.3.3	Elevate the guidance that deals with the classification of a receivable governed by legislation or similar means and initiated by a contract, as included in the basis for conclusions, to the Standard. Include the guidance from the FAQ on the classification of receivables where the transaction is governed by legislation	No amendments are proposed as the Application guidance in GRAP 108 already provides guidance (a) to distinguish contractual and statutory receivables based on the nature and characteristics of the transaction; and (b) to explain how the receivable is classified when a transaction is governed by legislation or similar means and initiated by a contract.	<u>FAQs</u> No revision to FAQ 11.1 or to develop new FAQs is proposed. FAQ 11.1 explains how to classify a receivable and includes two examples illustrating the classification of receivables where the transaction is governed by legislation or similar means and initiated by a contract. <u>Fact Sheet</u> No amendment to the GRAP 104 Fact Sheet #11 is proposed as the Fact Sheet already illustrates the classification of VAT.	No amendment to the OAG's GRAP 108 Accounting Guideline is proposed as the Guideline already lists examples of statutory receivables in the public sector. The Guideline also includes examples that illustrate how to distinguish statutory receivables from contractual receivables.	Raise awareness of existing guidance through communication initiatives.

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		grant funding allocated in legislation, such as the Division of Revenue Act (DORA); (b) transactions where levies such as tuition fees are charged based on tariffs promulgated in legislation; (c) infrastructure grants; (d) VAT; and (e) availability charges. A reason for these classification challenges is the lack of funding to implement appropriate systems. Some respondents are unsure if a statutory *and* contractual receivable should be recognised		17.6.2			and initiated by a contract, in GRAP 108. Compile a list of public sector statutory receivables. GRAP 108 should list criteria that can be applied to determine the classification a receivable as contractual or statutory. Raise awareness about the GRAP 104 Fact Sheet that explains the classification of VAT receivables.				

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		when a transaction is governed by legislation or similar means and initiated by a contract.									
1B	P1	Entities incorrectly classify a statutory receivable as a contractual receivable because they incorrectly conclude that when a counterparty chooses to undertake a transaction with the entity, any receivables arising from the transaction are contractual in nature. The legal framework that governs the transaction, i.e. common law for contractual arrangements and		1.7.2 1.14.1 1.17.2				No amendment to GRAP 108 is proposed in paragraphs AG3. to AG5. already clarify the difference between a contractual and statutory receivable based on the legal form of the arrangement. Paragraphs BC11. to BC13. in GRAP 108 emphasise that the legal form of the arrangement that gave rise to the receivable is assessed to classify the	No amendment to FAQ 11.1 is proposed as the FAQ already clarifies that the transaction itself, and no other actions or surrounding circumstances (for example a party's choice to undertake a transaction) are assessed to determine if the receivable is contractual or statutory in nature.	The OAG GRAP 108 Accounting Guideline explains the difference between contractual and statutory receivables with reference to the characteristics of a contract and the legal form of the arrangement.	

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		legislation or similar means for statutory arrangements, is not considered. For example, because a person chooses to acquire a property in a specific area, any property rates levied on that property are classified as contractual receivables even though property rates are governed by the Property Rates Act.						receivable as contractual or statutory. Contractual arrangements are governed by common law and statutory arrangements are governed by specific legislation or similar means. Substance over form is not considered when assessing the nature of the transaction or arrangement.			
2. Impairment of statutory receivables											
2A	P4 P6	The requirements of the Property Rates Act, Act No 6 of 2004 that allow a municipality to recover outstanding property rate debt	4.5.4	6.11.1			Consider including the legislative requirements of the Property Rates Act as an	No action is proposed as the inclusion of specific legislative requirements in the Standards of GRAP is inappropriate.			

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		from a tenant occupying a property should be considered when impairment is assessed.					impairment indicator.	GRAP 108 paragraph AG17. explains that an entity should consider the applicable legislation, supporting regulations or similar means when assessing impairment.			
		The following additional indicators were proposed, in addition to those included in GRAP 108, to assess if a statutory receivable or group of statutory receivables is impaired: • temporary write-offs; • transactions subject to an						Consider the appropriateness of additional impairment indicators for inclusion in GRAP 108.			

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		approved compromise; • disputed transactions or transactions subject to an objection or appeal process; • cessation of income-generating activities; and • negotiating payment terms or a change in payment terms.									
2B	P8 U1 General comment (preparers)	Entities shared different views on having two different impairment models for contractual and statutory receivables when the revised GRAP 104 becomes effective	8.6.1 8.8.1 8.9.1	8.1.1 8.2.1 8.6.1 8.7.1 8.9.1 8.9.2 8.10.1		1.2.1		For discussion Amend GRAP 108 to introduce the ECL model under certain circumstances – refer to proposals in memorandum 2			

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		in April 2025. These views are: (a) the incurred loss model should be replaced with the ECL impairment model; (b) the incurred loss impairment model in GRAP 108 should be retained; and (c) the incurred loss model should be retained to assess impairment when a debtor only undertook statutory transactions with the entity, but the ECL model should be applied to		8.10.2 8.11.2 8.11.2 8.12.1 8.14.2 8.14.3 8.15.1 8.17.1 17.2.1							

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		impair a receivable where a debtor undertook both contractual and statutory transactions with the entity. Reasons to replace the incurred loss impairment model with the ECL model are: (a) The ECL model will be applied to assess the recoverability of a receivable irrespective of whether the transactions that gave rise to the receivable are statutory, contractual, or both. Applying two impairment models to a									

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		receivable with different categories of receivables (i.e., contractual and statutory) will be challenging. (b) Applying different impairment models to a receivable with the same risk profile will be impracticable. (c) No additional costs need to be incurred to separate a receivable between the contractual and statutory transactions undertaken. (d) When an entity budget for impairment,									

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		applying one impairment model will be preferred to avoid unauthorised expenditure. (e) Entities will be able to manage credit risk better as the ECL impairment model considers expected future losses. (f) The ECL impairment model results in a more comprehensive assessment of an impaired receivable. Reasons for retaining the incurred loss impairment model									

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		in GRAP 108 include: (a) Due to the high volume of outstanding municipal debt, it will be challenging to separate a debtor's account into a contractual and statutory component to assess impairment. (b) Smaller entities are already struggling to comply with the current requirements in GRAP 104 and GRAP 108 to impair receivables. Introducing more complex requirements to impair									

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		statutory receivables will pose more challenges. (c) Entities are already required, for disclosure purposes, to distinguish between contractual and statutory receivables. Systems should be able to provide information about transactions arising from contractual arrangements separate from statutory transactions. As information is available, entities should be able to apply two									

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		different impairment models to a receivable where both contractual and statutory transactions were undertaken with an entity. (d) Additional skills, changes to systems, and reliable historical and forward-looking information will be required to implement the ECL model. It will take time to address these challenges before the ECL model can be considered. (e) Practice should first									

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		develop before the ECL model is introduced in GRAP 108. (f) The incurred loss model is easier to apply compared to the ECL model, and entities understand how to apply the model. (g) The incurred loss model is simpler to apply to receivables that arise from statutory transactions.									
2C	P4 P6 P10	Some entities indicated that the difference between impairment and derecognition is well understood while others are unsure when a	4.5.4 10.8.1	6.3.1 10.2.1 10.6.1 10.12.1 10.13.1			Guidance needs to be developed to explain the difference between an impairment and	Guidance from GRAP 104 on the legal write-off of debt, which explains that substance over form is considered for a	Develop a general FAQ to explain the difference between impairment and derecognition of assets.		

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			Preparers		Users						
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		receivable should be impaired and when it should be derecognised. Entities indicated that distinguishing when a statutory receivable should be impaired or derecognised is challenging due to complexities in assessing collectability and applying the derecognition criteria. Some impairment indicators shared by entities are rather an indication that the receivable should be derecognised, indicating uncertainty about when to derecognise or impair a receivable.		10.17.1			derecognition of a statutory receivable.	receivable to be written off can be included in GRAP 108 in addressing concerns to distinguish between an impairment and derecognition.			

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		Entities shared specific legislative requirements indicating that a receivable should be assessed for impairment, i.e. the Prescription Act, No 68 of 1969.									
3. Presentation of statutory receivables											
3	P11 P12 U2 General comment (users)	GRAP 108 is not clear on whether information on statutory receivables should be presented as a separate line item on the face of the statement of financial position or in the notes. Entities are therefore uncertain how statutory receivables should be presented in the financial statements.	11.8.1 11.9.2	11.7.1 11.7.2 11.10.1 11.11.2 11.17.1 12.2.3 12.11.1 12.15.1		2.6.1 7.1.4	GRAP 108 should be more specific about how statutory receivables should be presented in the financial statements. Guidance in the FAQ on how to present receivables from exchange and non-exchange	No amendment to GRAP 108 is proposed as guidance on the presentation of statutory receivables is already provided in the Standards of GRAP. GRAP 1.79 requires an entity to disclose, on the face of the statement of financial position, receivables arising from exchange and non-exchange	No amendment to FAQ 4.8 is proposed as the FAQ already explains the presentation of receivables from exchange and non-exchange transactions based on the requirements in the Standards of GRAP.	The OAG's GRAP 108 Accounting Guideline already includes a detailed illustrative example on how to present statutory receivables in the financial statements.	Raise awareness of existing guidance through communication initiatives. Raise awareness that the information on the face of the financial statements should be read with the notes to the financial statements, for example, as part of the Board's project on educating users of financial statements.

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		There are concerns that information about contractual and statutory receivables may not be seen to be important if it is only presented in the notes to the financial statements. The notes in an entity's financial statements do not always separate contractual and statutory receivables. Some entities have challenges in presenting statutory receivables separate from contractual receivables. This is due to system limitations, frequent changes					transactions should be included in GRAP 108. Resolve presentation by implementing automated systems, providing regular training, establishing robust internal controls, developing clear guidelines for classification, and seeking	transactions. GRAP 108.35 requires the amount of statutory receivables to be disclosed separately in the notes to the financial statements to distinguish statutory receivables from financial assets and other receivables.			

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		in staff resources, insufficient resources, a lack of information, and the complex nature of receivables. Some entities questioned if certain statutory receivables, for example property rates, can be presented on the face of the statement of financial position because they are material.					expert consultation.				
4. Disclosure requirements for statutory receivables											
4A	P13	Entities are uncertain whether the information presented in the accounting policy note should be repeated in the disclosure note on statutory receivables.	13.6.1 13.11.2 13.15.1 13.15.2				Instead of repeating information from the accounting policy note in the disclosure note, a link can be included in		No amendments or additional FAQs are proposed. FAQ 2.16 on *When and how entities develop accounting policies?* And FAQ 4.2 on *How does an entity decide which accounting policies should be*		Raise awareness of existing guidance and YouTube recordings through communication initiatives

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		Entities are uncertain whether a cross-reference between the accounting policy and disclosure note on statutory receivables can be included in the financial statements. Information between the disclosure note on contractual receivables and statutory receivables is duplicated.					the statutory receivable disclosure note to the applicable accounting policy note.		*included in its financial statements?* already provides guidance on information to be included in an accounting policy.		
4B	P13 General comment (users)	Some entities do not present all the information required by GRAP 108. Some entities are unsure if disclosures should be provided about all the relevant	11.9.1 13.7.1 13.11.3		7.1.2			No amendment to GRAP 108 is proposed as guidance is provided in the	No amendments or additional FAQs are proposed. FAQ 2.16 on *When and how entities develop*		Raise awareness that the disclosure requirements in GRAP 108 apply to all material transactions and events. All applicable legislation or similar means that gave rise to the

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		legislation or similar means that give rise to statutory receivables. Descriptive information on the nature of the statutory receivable and how it arises is lacking in the financial statements.						Guideline on *Application of Materiality to Financial Statements*.	*accounting policies?* And FAQ 4.2 on *How does an entity decide which accounting policies should be included in its financial statements?* already provides guidance on information to be included in an accounting policy.		receivable need to be disclosed, if material. Raise awareness of existing guidance and YouTube recordings through communication initiatives. Through future communication initiatives, educate preparers on whether all information required by the Standards of GRAP needs to be disclosed in the financial statements.
Yout4C	P14 U4	Different views on introducing disclosures on the nature and extent of statutory receivables' exposure to credit	14.8.1 14.9.1 14.10.1	14.1.1 14.2.1 14.6.1 14.6.2 14.7.1	4.4.1			Amend GRAP 108 based on the Board's decision on whether to replace the incurred loss			Raise awareness be about the disclosure objective in GRAP 108 and encourage preparers to provide information

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		risk and how liquidity risk is managed were noted. These views are: (a) The disclosure requirements should be introduced in GRAP 108 as they are already required under GRAP 104. Information is already available irrespective of whether the receivable arose from contractual or statutory transactions. (b) These disclosures should only be introduced in future once entities are familiar with		14.7.2 14.9.1 14.11.1 14.11.2 14.15.1 14.17.1 14.17.2				model with the ECL model, or to allow preparers the option to apply the ECL model under certain circumstances (see proposal under 2B above) – this decision will inform if disclosures on exposure to credit risk (if any) should be considered in GRAP 108. In the interim, encourage entities to apply the GRAP 108 disclosure objective and the encouraged disclosure in GRAP 1 to present information on: (i) how the entity			that explains how the entity manages liquidity risk for both contractual and statutory receivables.

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		the requirements in the revised GRAP 104. Reasons raised by those in support of introducing the disclosures include: (a) Understanding and disclosing the credit risk associated with statutory receivables is crucial to assess the entity's ability to collect these receivables and the potential impact on its financial position. (b) These disclosures are required as part of the risk management						manages liquidity risk for both contractual and statutory receivables when they disclose a maturity analysis of the receivables; and (ii) statutory receivables' exposure to credit risk.			

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		disclosures in GRAP 104. It will be appropriate to continue to disclose them as part of the risk management information. (c) A credit risk assessment is already required under GRAP 104. This assessment is done irrespective of whether the transactions undertaken with the entity are contractual or statutory in nature. (d) The information will be useful for decision-making.									

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		Reasons raised by those not in support of introducing the disclosures include: (a) The new GRAP 104 requirements should first evolve before these disclosures are introduced in GRAP 108. (b) Information about exposure to credit risk is more relevant to contractual receivables. (c) When GRAP 108 was developed, similar disclosure requirements on credit and									

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		liquidity risks were not required as in GRAP 104. It is therefore unclear why these disclosures will now be relevant. (d) Information on exposure to credit risk will not be relevant to smaller municipalities as they mostly rely on government grants. (e) Exposure to credit risk is assessed as part of the going concern assessment. Additional disclosures on exposure to credit and liquidity risk									

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		are therefore not needed. (f) As most receivables are outstanding for less than twelve months information on credit risk and exposure to liquidity risk will be irrelevant. (g) Information is only applicable to contractual receivables. The disclosures should therefore not be introduced in GRAP 108. (h) Only specific stakeholders may be more interested in receiving information about									

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		exposure to credit and liquidity risk.									
5. Recognition of revenue arising from statutory receivables											
5	P2 P10	Entities are unsure when to recognise grants allocated in legislation or similar means along with the related receivable. Entities are uncertain how to account for the repayment of unspent conditional grants. Entities are unsure how to recognise multi-year grants and related receivables, i.e. over the multi-year period or in full when the grant is allocated in legislation or similar means.		2.8.2 2.8.3 2.17.1 10.6.2 10.8.1 10.8.2 10.17.2 18.3.1				No amendment to GRAP 108 is proposed. GRAP 108 paragraph AG8. explains that the timing of when a statutory receivable is recognised is not specified in GRAP 108, but that the principles in GRAP 9 or GRAP 23 are applied to recognise the revenue or liability and related statutory receivable.		Propose to the OAG to expand the guidance in the GRAP Accounting Guideline on GRAP 23 on *Revenue from Non-exchange Transactions (Taxes and Transfers)* to explain: (a) the recognition of multi-year grants; and (b) how amendments in conditions attached to revenue should be accounted, including the related accounting	As part of the Board's 2027-2029 work programme, research will be undertaken on the potential implications of IPSAS 47 on *Revenue* in the local environment. The outcome of the research will determine the next steps in the project. As part of this project, the Board will also consider the appropriateness of IGRAP 1 on *Applying the Probability Test on Initial Recognition of Revenue.*

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		Entities are uncertain how adjustments to revenue allocated through legislation or similar means impact the receivable. Some questioned whether the adjustment to the receivable is an impairment or derecognition. Entities are unsure how not meeting conditions attached to funding allocated through legislation or similar means impacts the related receivable and whether this will result in the derecognition or impairment of the receivable.								considerations of any receivables.	Raise awareness of the existing YouTube recording on *What is the difference between a condition and a restriction in GRAP 23* through communication initiatives.