

## IPSASB WORK PLAN: SEPTEMBER 2018

Project/ Initiative	Links	Dec 2018 (CAG)	Mar 2019	Jun 2019 (CAG)	Sep 2019	Dec 2019 (CAG)	H1 2020	H2 2020	H1 2021	H2 2021
A Public Sector Specific Financial Instruments	D, E	DI/ED	DI/ED	ED CAG			DI/RR	DI/IP		
B Leases	D	DI/RR <sup>a</sup> CAG	DI	DI	DI					
C Social Benefits	D, E	IP								
D Revenue										
(i) Revenue from Contracts with Customers (IFRS 15)	A, B, C, E	DI/ED <sup>p</sup>		ED		RR	DI/IP			
(ii) Limited Update of IPSAS 23		DI/ED	DI/ED	ED		RR	DI/IP			
(iii) Grants and Other Transfers (Category B Transactions)		CAG <sup>b</sup>	DI/ED	ED			RR	DI/IP	IP	
E Non-Exchange Expenses										
(i) Collective and Individual Services	A, B, C, D	ED				RR	DI/IP			
(ii) Grants and Other Transfers		CAG	DI/ED	DI/ED	ED		RR	DI/IP	IP	
F Public Sector Measurement										
(i) Principles of Measurement	G, H	DI/ED CAG	ED			DI/RR	DI/IP	DI/IP	IP	
(ii) Consequential Amendments		DI/CP CAG	CP			DI/RR	DI/ED	DI/ED	ED	
G Infrastructure Assets	F, H		DI	DI/ED CAG	DI/ED	DI/ED	ED		RR/IP	
H Heritage	F, G		DI	DI/ED CAG	DI/ED	DI/ED	ED		RR/DI	IP
I Improvements				ED		IP	ED	IP	ED	IP

Project/ Initiative	Links	Dec 2018 (CAG)	Mar 2019	Jun 2019 (CAG)	Sep 2019	Dec 2019 (CAG)	H1 2020	H2 2020	H1 2021	H2 2021
J Long-term Interests in Associates and Joint Ventures and Prepayment Features with Negative Compensation		RR/IP								
K <a href="#">Strategy and Work Plan Consultation</a>		ST								
L IPSASB Handbook				Publish			Publish		Publish	

Key:

IP = Final Standard or Amendments to IPSAS(s); RP = Final Recommended Practice Guidance; ED = Approval of Exposure Draft; PB = Project Brief; DI = Discussion of Issues; RR = Review Responses; CP = Consultation Paper; **CAG = Consultative Advisory Group Meeting**; PI = Public Interest Committee Meeting; SB = Staff Background Paper; ST = Final Strategy and Work Plan

Approvals Key:

CP = Approval of Consultation Paper

ED = Approval of Exposure Draft

IP = Approval of Final Standard or Amendments to IPSAS(s)

RP = Approval of Final Recommended Practice Guidance

ST = Approval of Final Strategy and Work Plan

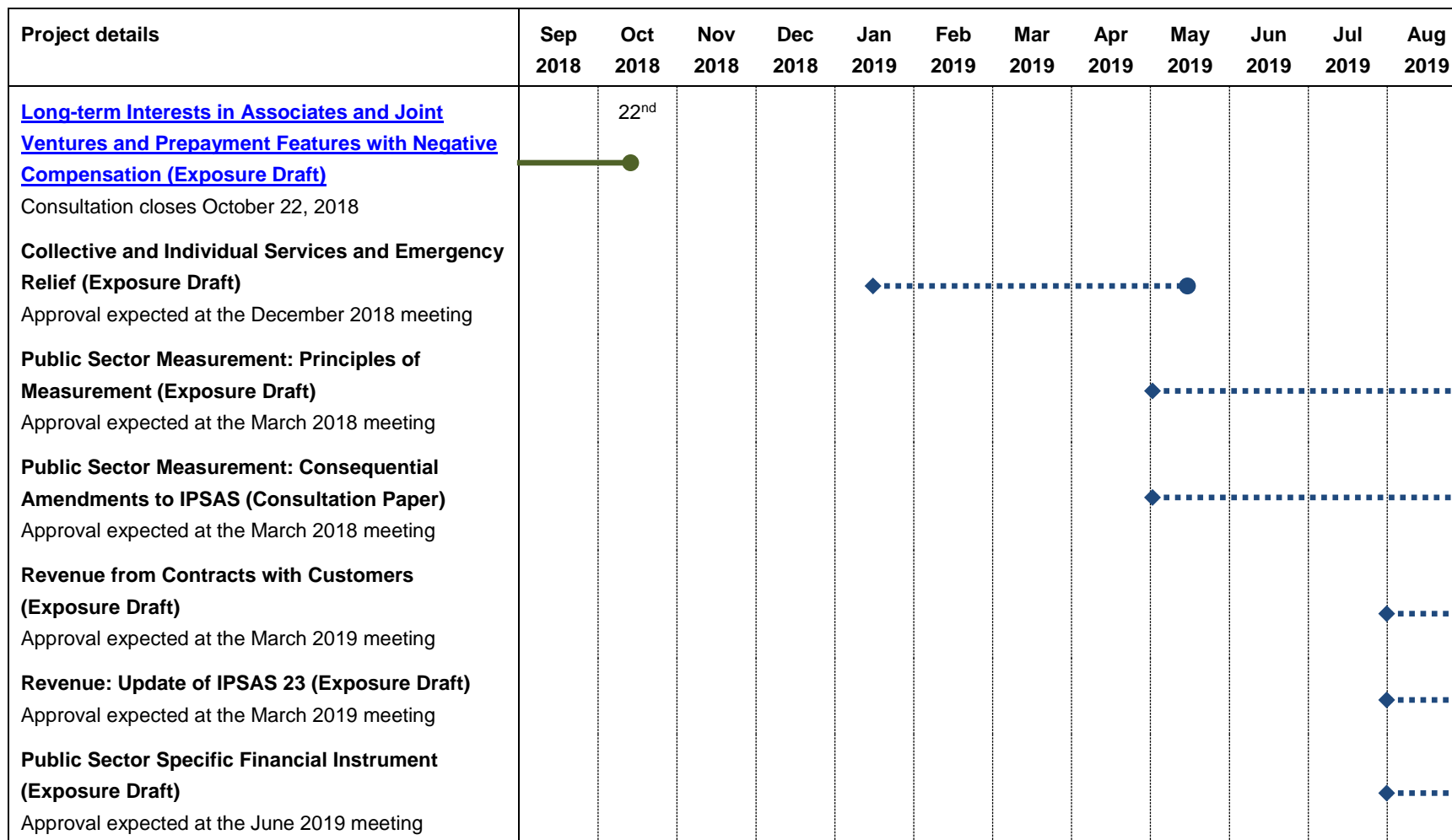
*This Work Plan does not include projects that are currently the subject of the Strategy and Work Plan consultation. Projects will be added to the Work Plan once the IPSASB has considered responses to the consultation and formally agreed to add projects to the Work Plan.*

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<sup>a</sup> At the December 2018 and subsequent meetings the IPSASB will consider the options for addressing issues raised by respondents to ED 64, *Leases*. There is no projection of the date of a final pronouncement in advance of those discussions.

<sup>b</sup> The IPSASB's current intention is to issue one IPSAS covering transactions that meet the definitions within IFRS 15, Revenue from Contracts with Customers, and other transactions with appropriate performance obligations. The Board will discuss this further in December 2018.

## EXPECTED CONSULTATIONS DURING THE NEXT YEAR



Key: ◆——●

Consultation document published (dates confirmed)

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Consultation document not yet approved (dates not known, consultation period indicative)

**PROJECTS COMPLETED SINCE LAST WORK PLAN CONSULTATION**

<b>Project</b>	<b>Date Issued</b>
<i>Improvements to IPSAS, 2018</i>	Approved September 2018, expected to be issued October 2018
2018 Handbook of International Public Sector Accounting Pronouncements	September 2018 (online)
IPSAS 41, <i>Financial Instruments</i>	August 2018
2017 Handbook of International Public Sector Accounting Pronouncements	February 2018 (online)
<i>Financial Reporting Under the Cash Basis of Accounting (Revised 2017)</i>	November 2017
IPSAS 40, <i>Public Sector Combinations</i>	January 2017
<i>Emissions Trading Schemes—Staff Background Paper</i>	December 2016
Narrow scope amendments: <i>Impairment of Revalued Assets</i> (Amendments to IPSAS 21, <i>Impairment of Non-Cash-Generating Assets</i> , and IPSAS 26, <i>Impairment of Cash-Generating Assets</i> )	July 2016
IPSAS 39, <i>Employee Benefits</i>	July 2016
2016 Handbook of International Public Sector Accounting Pronouncements	July 2016 (online) September 2016 (print)
Narrow scope amendments: <i>The Applicability of IPSASs</i>	April 2016
<i>Improvements to IPSAS 2015</i>	April 2016
2015 Handbook of International Public Sector Accounting Pronouncements	December 2015
RPG 3, <i>Reporting Service Performance Information</i>	March 2015
IPSAS 38, <i>Disclosure of Interests in Other Entities</i>	January 2015
IPSAS 37, <i>Joint Arrangements</i>	January 2015
IPSAS 36, <i>Investments in Associates and Joint Ventures</i>	January 2015
IPSAS 35, <i>Consolidated Financial Statements</i>	January 2015
IPSAS 34, <i>Separate Financial Statements</i>	January 2015
IPSAS 33, <i>First-time Adoption of Accrual Basis IPSASs</i>	January 2015
<i>Improvements to IPSASs 2014</i>	January 2015
Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities	October 2014
2014 Handbook of International Public Sector Accounting Pronouncements	June 2014