

## IPSASB WORK PROGRAM THRU 2023: JUNE 2020

Project	Meetings														
	Jun 2020 (CAG)	Sep 2020	Dec 2020 (CAG)	Mar 2021	Jun 2021 (CAG)	Sep 2021	Dec 2021 (CAG)	Mar 2022	Jun 2022 (CAG)	Sep 2022	Dec 2022 (CAG)	Mar 2023	Jun 2023 (CAG)	Sep 2023	Dec 2023 (CAG)
<a href="#">Public Sector Specific Financial Instruments</a>	CAG	IP <sup>1</sup>													
<a href="#">Revenue</a>															
(i) Revenue with Performance Obligations			RR/DI	RR/DI	RR/DI	IP									
(ii) Revenue without Performance Obligations [IPSAS 23 update]			RR/DI CAG	RR/DI	RR/DI	IP									
<a href="#">Transfer Expenses</a>			RR/DI CAG	RR/DI	RR/DI	IP									
<a href="#">Conceptual Framework—Limited Scope Update</a>	DI/ED	DI/ED	ED <sup>2</sup>			RR	RR/DI CAG	RR/DI	CF						
<a href="#">Measurement</a>	DI/ED CAG	DI/ED	ED			RR	RR/DI CAG	RR/DI	IP						
Amendments to IPSAS 5, Borrowing Costs		ED			RR/IP										
IPSAS 17, Update <sup>3</sup>															
(i) <a href="#">Infrastructure Assets (additional IPSAS 17 guidance)</a>	DI/ED CAG	DI/ED	ED			RR	RR/DI CAG	RR/DI	IP						
(ii) <a href="#">Heritage Assets (additional IPSAS 17 guidance)</a>	DI/ED	DI/ED	ED			RR	RR/DI CAG	RR/DI	IP						
Non-Current Assets Held for Sale and Discontinued Operations	PB CAG	ED <sup>4</sup>				RR/DI	IP								
<a href="#">Leases [IFRS 16 alignment]</a>	DI/ED	DI/ED	ED		RR CAG	RR/DI	RR/DI	IP							
<a href="#">Leases [Public sector specific]<sup>5</sup></a>			RFI		RR CAG	RR/DI	DI/ED	ED		RR	RR/DI	RR/DI	IP		
<a href="#">Natural Resources</a>		DI	DI	DI/CP	DI/CP CAG	CP		RR	RR/DI	DI/ED	ED		RR	RR	
COVID-19: Deferral of Effective Dates	ED	RR/IP													

<sup>1</sup> The Financial Instruments Task Force will review the comments to ED 69 and make recommendations on the changes to the final pronouncement to the IPSASB. A Board call will be held in July 2020 to allow IPSASB to review the Task Force recommendations on comments received on the amendments to IPSAS 41, so those amendments can be approved in September 2020.

<sup>2</sup> The timeline is provisional. The IPSASB will decide whether there will be a single ED of proposed amendments in December 2020 or two EDs in December 2020 and June 2021.

<sup>3</sup> The amendments arising from Infrastructure Assets and Heritage Assets will be included in one ED to update IPSAS 17.

<sup>4</sup> Although the ED is planned for provisional approval in September 2020, the intent is to issue it alongside the ED for Measurement, Infrastructure Assets, Heritage Assets, and Conceptual Framework in early 2021 so constituents can comment on the package.

<sup>5</sup> This Public Sector Specific Leases project will be informed by the Request for Information which will be issued along with the Leases ED expected in December 2020.

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Improvements					ED		IP		ED		IP		ED		IP
Mid-Period Work Program			DI CAG	DI	CP			RR/DI	RWP						
IPSASB Handbook	Publish				Publish				Publish				Publish		

**Legend:**

DI = Discussion of Issues; RE = Research; RR = Review Responses; SB = Staff Background Paper;

RFI = Approval of Request for Information

PB = Approval of Project Brief

CP = Approval of Consultation Paper

ED = Approval of Exposure Draft

IP = Approval of Final Standard or Amendments to IPSAS

CF = Approval of Conceptual Framework or Amendments to Conceptual Framework

RP = Approval of Final Recommended Practice Guidance

RWP = Approval of Revised Work Program

ST = Approval of Final Strategy and Work Program

= Planned Consultation Period

**Project Management—Outputs:**

Expected 2020 Exposure Draft Outputs:

ED 73, *COVID-19: Deferral of Effective Dates*

ED 74, *Amendments to IPSAS 5, Borrowing Costs*

ED 75, *Leases*

ED 76, *Conceptual Framework—Limited Scope Update*

ED 77, *Measurement*

ED 78, *IPSAS 17 Update* (Comprehensive ED bringing together changes to IPSAS 17 from Measurement, Infrastructure Assets and Heritage Assets)

ED 79, *Non-Current Assets Held for Sale and Discontinued Operations*

June 2020

**PROJECTS COMPLETED AND/OR PUBLISHED DURING 2019-2023  
STRATEGY AND WORK PROGRAM PERIOD**

<b>Project</b>	<b>Date Issued</b>
<i>Collective and Individual Services, (Amendments to IPSAS 19)</i>	January 2020
<i>Improvements to IPSAS, 2019</i>	January 2020
<i>IPSAS 42, Social Benefits</i>	January 2019
<i>Amendments to IPSAS 36, Investments in Associates and Joint Ventures, and IPSAS 41, Financial Instruments</i>	January 2019