

IPSASB Work Plan 2014–2015

Project/Initiative	Dec 2014	Mar 2015	June 2015	Sept 2015	Dec 2015
IPSASs and Government Finance Statistics Reporting¹					
First-Time Adoption of Accrual Basis IPSASs	IPSAS				
Public Sector Combinations	DI	DI / ED	ED		
Reporting Service Performance Information	DI / RPG	RPG			
Revision of IPSASs 6–8	IPSAS				
Government Business Enterprises		RR / DI	DI	DI	DI / ED
Public Sector Specific Financial Instruments	DI	DI	DI / CP	DI / CP	CP
Amendments to IPSASs 28–30 ²					
Improvements (biennially)	RR / IPSAS				
Emissions Trading Schemes³	DI	DI	DI	DI/CP	CP
Social Benefits	DI / CP	CP		RR	RR / DI
Review of Cash Basis IPSAS⁴					
Strategy and Work Planning	FP				
Oversight and Governance⁵					

Key: IPSAS = Final Standard, RPG = Final Recommended Practice Guidance, ED = Exposure Draft, PB = Project Brief, DI = Discussion of Issues, RR = Review Responses, CP = Consultation Paper, FC = Final Chapter, FP = Final Plan

¹ The IPSASB issued a policy paper, [Process for Considering GFS Reporting Guidelines during Development of IPSASs](#). A tracking table of IPSAS to GFS differences is under development.

² The next steps and timing for this project will be determined after the completion of the IASB's ongoing project related to Financial Instruments.

³ The initial phase of this project is a joint research project together with the IASB, the project has been approved however has not started up yet as the IASB works to allocate a staff resource.

⁴ The IPSASB has deferred this project for the time being.

⁵ The IPSASB Governance Review Group issued a Consultation Paper on various proposals for governance and oversight for the IPSASB, the paper can be located at <http://www.oecd.org/gov/budgeting/IPSASB-Consultation-Paper.pdf>. Responses to the Consultation Paper can be located at <http://www.oecd.org/gov/budgeting/IPSASB-Stakeholder-Comments.pdf>