

## IPSASB WORK PLAN: DECEMBER 2017

| Project/<br>Initiative                                     | Links         | Mar<br>2018 | Jun<br>2018<br>(CAG) | Sep<br>2018 | Dec<br>2018<br>(CAG) | Mar<br>2019 | Jun<br>2019<br>(CAG) | Sep<br>2019 | Dec<br>2019<br>(CAG) | H1<br>2020 | H2<br>2020 | H1<br>2021 | H2<br>2021 |
|--|---------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|------------|------------|------------|------------|
| A Update to IPSASs 28–30, Financial Instruments            | B             | DI/RR       | DI<br>CAG            | IP          |                      |             |                      |             |                      |            |            |            |            |
| B Public Sector Specific Financial Instruments             | A, E, F       | DI/RR       | DI                   | DI          | DI/ED                | DI/ED       | DI/ED<br>CAG         |             |                      | DI/RR      | DI/IP      |            |            |
| C Leases   | E             |             |                      | DI/RR       | DI/RR<br>CAG         | DI/IP       | IP<br>CAG            |             |                      |            |            |            |            |
| D Social Benefits  | E, F          |             | DI/RR<br>CAG         | DI          | IP<br>CAG            |             |                      |             |                      |            |            |            |            |
| <b>E Revenue</b>   |               |             |                      |             |                      |             |                      |             |                      |            |            |            |            |
| (i) Revenue from Contracts with Customers (IFRS 15)        | B, C,<br>D, F | DI/RR       | DI<br>CAG            | DI/ED       | DI/ED                | ED          |                      |             | RR                   | DI/IP      |            |            |            |
| (ii) Limited Update of IPSAS 23                            |               |             | DI<br>CAG            | DI/ED       | DI/ED                | ED          |                      |             | RR                   | DI/IP      |            |            |            |
| (iii) Grants and Other Transfers (Category B Transactions) |               |             | DI<br>CAG            | DI          | DI                   | DI/ED       | DI/ED<br>CAG         | ED          |                      | RR         | DI/IP      | IP         |            |
| <b>F Non-Exchange Expenses</b>                             |               |             |                      |             |                      |             |                      |             |                      |            |            |            |            |
| (i) Collective and Individual Services                     | B, C,<br>D, E | DI/RR       | DI<br>CAG            | DI/ED       | DI/ED                | ED          |                      |             | RR                   | DI/IP      |            |            |            |
| (ii) Grants and Other Transfers                            |               |             | DI<br>CAG            | DI          | DI                   | DI/ED       | DI/ED<br>CAG         | ED          |                      | RR         | DI/IP      | IP         |            |
| <b>G Public Sector Measurement</b>                         |               |             |                      |             |                      |             |                      |             |                      |            |            |            |            |
| (i) Principles of Measurement                              | H, I          | DI          | DI/ED<br>CAG         | DI/ED       | ED                   |             |                      | DI/RR       | DI/IP                | IP         |            |            |            |
| (ii) Consequential Amendments                              |               |             | DI/CP<br>CAG         | DI/CP       | CP                   |             |                      | DI/RR       | DI/ED                | DI/ED      |            | RR/IP      |            |
| H Infrastructure Assets                                    | G, I          |             |                      |             | DI                   | DI          | DI/ED<br>CAG         | DI/ED       | DI/ED                | ED         |            | RR/IP      |            |
| I Heritage   | G, H          |             |                      |             | DI                   | DI          | DI/ED<br>CAG         | DI/ED       | DI/ED                | ED         |            | RR/DI      | IP         |
| J Improvements   |               | DI/ED       |                      | RR/IP       |                      |             |                      |             |                      | DI/ED      | RR/IP      |            |            |

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|--|-------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|------------|------------|------------|------------|
| K Strategy and Work Plan<br>Consultation |       |             | CAG                  | PI/RR       | ST                   |             |                      |             |                      |            |            |            |            |
| L IPSASB Handbook                        |       |             | Publish              |             |                      |             | Publish              |             |                      | Publish    |            | Publish    |            |

**Note:**

A review of the projects to be considered by the CAG at each meeting is currently being undertaken.

**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

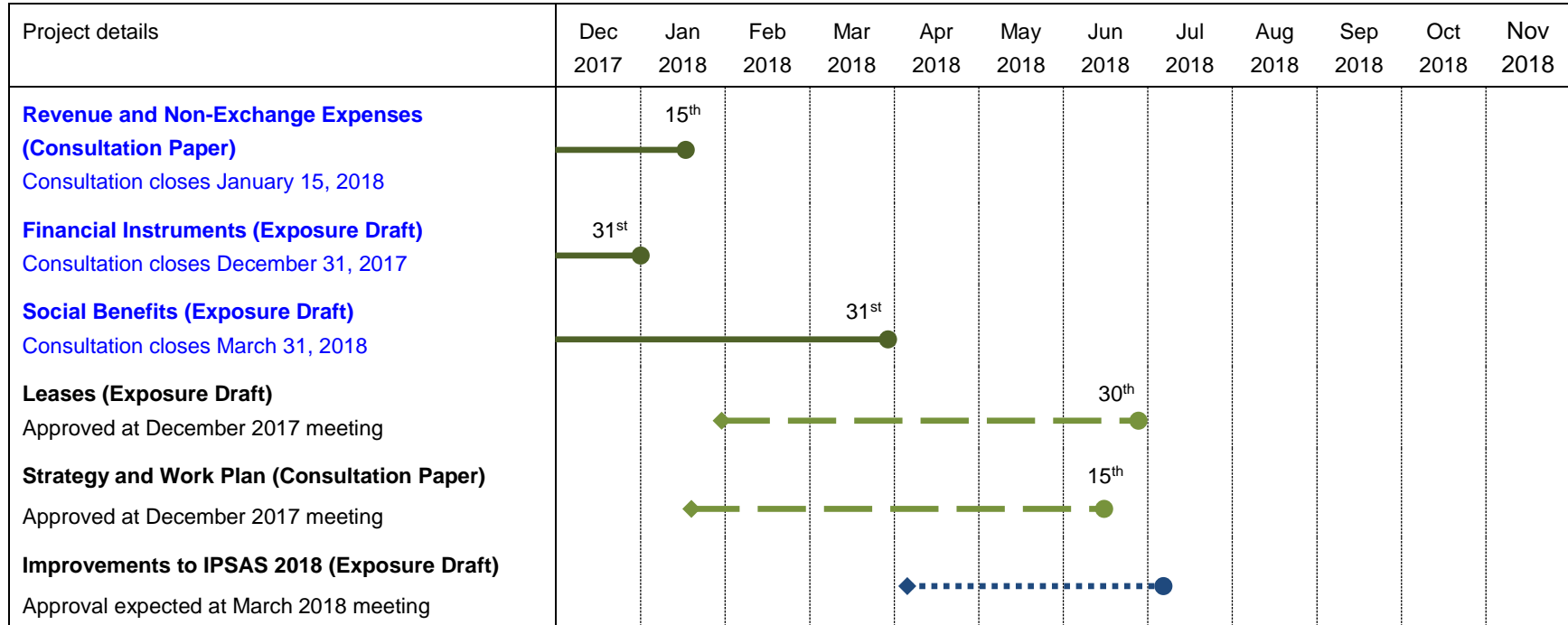
IP = Approval of Final Standard or Amendments to IPSAS(s)

RP = Approval of Final Recommended Practice Guidance

ST = Approval of Final Strategy and Work Plan

December 2017

## EXPECTED CONSULTATIONS DURING THE NEXT YEAR



Key:

- ◆—● Consultation document published (dates confirmed)
- ◆-● Consultation document approved (dates provisional)
- ◆.....● Consultation document not yet approved (dates not known, consultation period indicative)

December 2017

## PROJECTS COMPLETED SINCE LAST WORK PLAN CONSULTATION

| Project  | Date Issued                                  |
|--|--|
| <i>Financial Reporting Under the Cash Basis of Accounting</i> (Revised 2017)   | November 2017                                |
| IPSAS 40, <i>Public Sector Combinations</i>  | January 2017                                 |
| Emissions Trading Schemes—Staff Background Paper   | 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)<br>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                                    |