

IPSASB WORK PLAN: JULY 2017

Project/ Initiative	Links	Sep 2017	Dec 2017 (CAG)	Mar 2018	Jun 2018 (CAG)	Sep 2018	Dec 2018 (CAG)	H1 2019	H2 2019	H1 2020	H2 2020
A Update to IPSASs 28–30, Financial Instruments	B			D/RR	DI CAG	IP					
B Public Sector Specific Financial Instruments	A, D, E			D/RR ^a	DI	D/ED	D/ED		D/RR	D/IP	
C Leases	D	D/ED			D/RR CAG	D/RR	D/IP CAG				
D Revenue ¹	B, C, E, F			D/RR ^a	DI CAG	DI	ED CAG		RR/DI	D/IP	
E Non-Exchange Expenses	B, C, D, F			D/RR ^a	DI CAG	DI	ED CAG		RR/DI	D/IP	
F Social Benefits	D, E	ED			D/RR	DI	IP CAG				
G Public Sector Measurement	H, I	DI	CP ^b CAG			RR	D/RR	ED	RR	IP ^c	
H Infrastructure Assets	G	DI	DI CAG	DI	CP			D/RR	ED	RR	IP ^c
I Heritage	G		D/RR CAG	D/RR	D/ED CAG	ED		D/RR	DI	IP ^c	
J Improvements ²					D/ED		RR/IP			D/ED	RR/IP
K Review of Cash Basis IPSAS (ED issued in Feb.2016)		IP									

¹ Comprehensive project covering both exchange and non-exchange revenues.

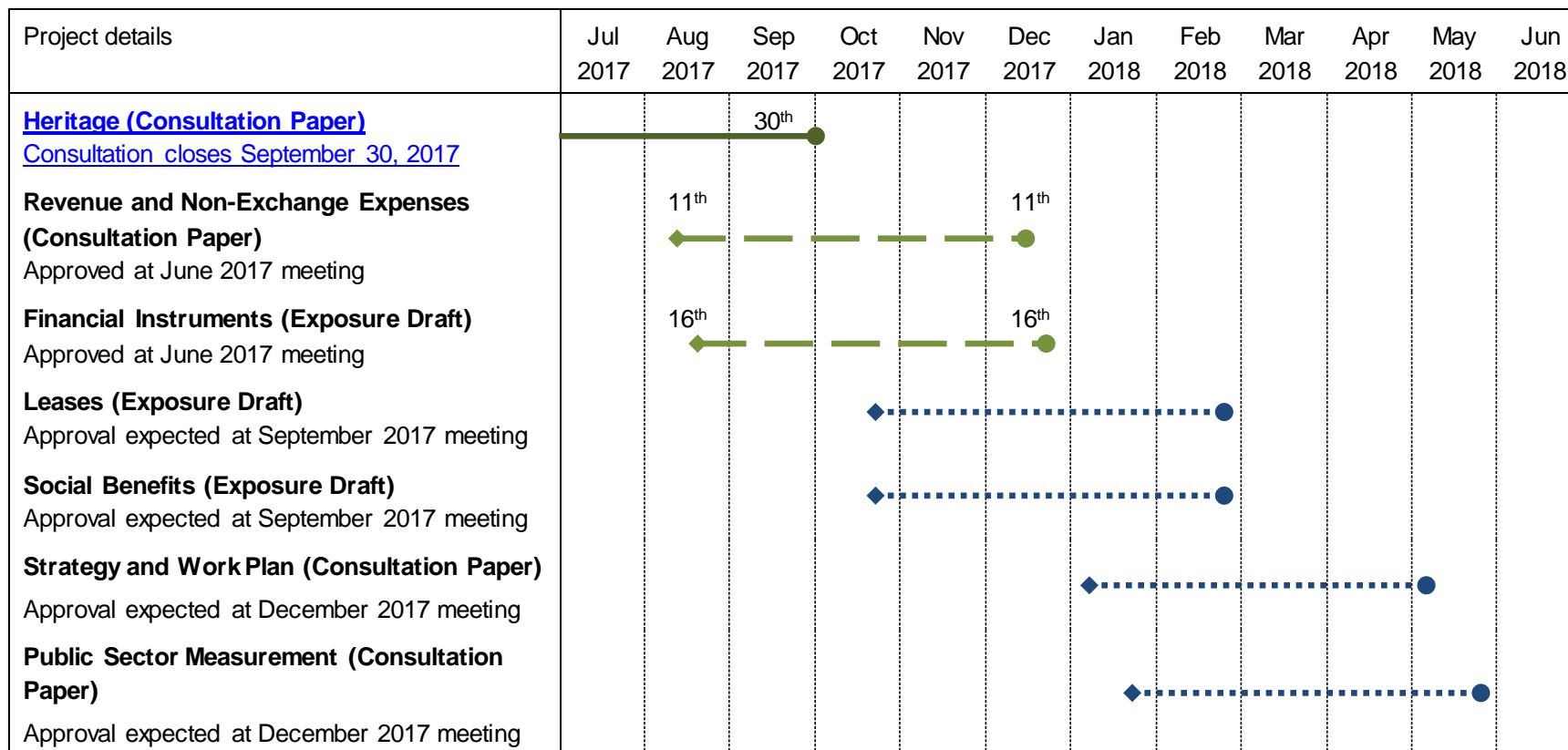
² The improvements project is an ongoing biannual project that includes the following: (i) consequential amendments arising from the completion of the Conceptual Framework; (ii) general improvements to IFRS; (iii) changes intended to eliminate or narrow differences with statistical accounting; and (iv) consequential amendments arising from changes to IFRS.

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L Strategy and Work Plan Consultation		PI/CP	CP CAG		RR CAG	PI/RR	ST CAG				
M IPSASB Handbook		Publish			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

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- a The IPSASB is addressing non-contractual receivables and non-contractual payables in the revenues and non-exchange expenses project rather than in the public sector financial instruments project.
 - b Following the issuance of the amendments to IPSASs 21 and 26 as a result of the revaluation of impaired assets project, further consideration of issues such as the unit of account will be considered as part of the public sector measurement project.
 - c The outcomes of the infrastructure assets and heritage assets projects will need to be informed by the outcomes of the public sector measurement project.

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)

Note that the IPSASB cannot guarantee to consider comments received after the due date

July 2017

PROJECTS COMPLETED SINCE LAST WORK PLAN CONSULTATION

Project	Date Issued
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) 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