

## IPSASB WORK PLAN: MARCH 2019

Project/ Initiative	Links	Jun 2019 (CAG)	Sep 2019	Dec 2019 (CAG)	Mar 2020	Jun 2020	Sep 2020	Dec 2020	H1 2021	H2 2021	H1 2022	
A Public Sector Specific Financial Instruments	C, D	DI/ED	ED			DI/RR	DI/IP	IP				
B Leases	C	DI <sup>1</sup>	DI	DI	IP ED			DI/RR	DI/IP			
C Revenue												
(i) Revenue with Performance Obligations	A, B, D, H	ED	ED			RR	DI	DI/IP	IP			
(ii) Revenue without Performance Obligations [IPSAS 23 update]		ED CAG	ED			RR	DI	DI/IP	IP			
D Non-Exchange Expenses												
(i) Collective and Individual Services & Emergency Relief	A, B, C		RR	DI/IP								
(ii) Grants and Transfers: Expense		DI/ED	ED			RR	DI	DI/IP	IP			
E Public Sector Measurement												
(i) Measurement	F, G, H			DI/RR	DI/IP	Draft IPSAS			DI/IP			
(ii) Consequential Amendments				DI/RR	DI/ED	ED			RR/IP			
F Infrastructure Assets	E, G	DI	DI/ED	DI/ED	DI/ED	ED			RR/DI	IP		
G Heritage	E, F	DI/ED CAG	DI/ED	DI/ED	DI/ED	ED			RR/DI	IP		
I Natural Resources	E	CAG Project timeline to be discussed at Public Sector Standard Setters Forum June 2019										

<sup>1</sup> The IPSASB will consider the options for addressing issues raised by respondents to ED 64, *Leases*. There are two possible timelines for completing the project shown, depending on whether the IPSASB agrees to proceed directly to a final IPSAS or agrees to issue a further ED.

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J Limited Scope Review of the Conceptual Framework		Project timeline to be discussed at Public Sector Standard Setters Forum June 2019									
K Improvements		ED		IP		ED		IP	ED	IP	ED
L Mid-term Work Plan Consultation							DI	CP	WPC	RR Approve	
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; RE = Research; 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:

PB = Approval of Project Brief

CP = Approval of Consultation Paper

ED = Approval of Exposure Draft

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

CF = Approval of Conceptual Framework

RP = Approval of Final Recommended Practice Guidance

ST = Approval of Final Strategy and Work Plan

WPC = Work Plan Consultation

March 2019

## EXPECTED CONSULTATIONS DURING THE NEXT YEAR

Project details	Apr 2019	May 2019	Jun 2019	Jul 2019	Aug 2019	Sep 2019	Oct 2019	Nov 2019	Dec 2019	Jan 2020	Feb 2020	Mar 2020
<b>Collective and Individual Services and Emergency Relief (Exposure Draft)</b> Consultation closes 31 May 2019	●————●											
<b>Public Sector Measurement (Combined Consultation Paper and Exposure Draft)</b> Approval expected at the March 2019 meeting	◆	-----				●						
<b>Improvements to IPSAS, 2019 (Exposure Draft)</b> Approval expected at the June 2019 meeting				◆	-----		●					
<b>Public Sector Specific Financial Instruments (Exposure Draft)</b> Approval expected at the June 2019 meeting							◆	-----				●
<b>Revenue from Contracts with Binding Arrangements / Public Sector Performance Obligations (Exposure Draft)</b> Approval expected at the September 2019 meeting							◆	-----				
<b>Revenue: Update of IPSAS 23 (Exposure Draft)</b> Approval expected at the September 2019 meeting							◆	-----				
<b>Expenses: Grants, Contributions and Other Transfers (Exposure Draft)</b> Approval expected at the September 2019 meeting							◆	-----				

Key: ●————●

Consultation document published (dates confirmed)

◆-----●

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

March 2019

**PROJECTS COMPLETED AND/OR PUBLISHED DURING 2019-23  
STRATEGY AND WORK PLAN PERIOD**

<b>Project</b>	<b>Date Issued</b>
IPSAS 42, <i>Social Benefits</i>	January 2019
<i>Amendments to IPSAS 36, Investments in Associates and Joint Ventures, and IPSAS 41, Financial Instruments</i>	January 2019