

IPSASB WORK PROGRAM THRU 2023: JUNE 2021

| Project | Meetings | | | | | | | | | |
|--|----------|----------------|----------|----------------|----------|----------------|----------|----------------|----------|----------------|
| | 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) |
| Revenue | | | | | | | | | | |
| (i) Revenue with Performance Obligations | DI/IP | DI/IP | DI/IP | IP | | | | | | |
| (ii) Revenue without Performance Obligations [IPSAS 23 update] | DI/IP | DI/IP | DI/IP | IP | | | | | | |
| Transfer Expenses | DI/IP | DI/IP | DI/IP | IP | | | | | | |
| Conceptual Framework—Limited Scope Update-Measurement | | RR CAG | RR/DI | RR/DI | CF | | | | | |
| Conceptual Framework—Limited Scope Update-Next Stage | DI/ED | ED | | | RR/DI | RR/DI CAG | CF | | | |
| Measurement | | RR CAG | RR/DI | RR/IP | IP | | | | | |
| Property, Plant, and Equipment ¹ [IPSAS 17 Replacement] | | | | | | | | | | |
| (i) Infrastructure Assets (additional IPSAS 17 guidance) | | RR CAG | RR/DI | RR/IP | IP | | | | | |
| (ii) Heritage Assets (additional IPSAS 17 guidance) | | RR CAG | RR/DI | RR/IP | IP | | | | | |
| Non-Current Assets Held for Sale and Discontinued Operations | | RR/DI | RR/IP | IP | | | | | | |
| Leases [IFRS 16 alignment] | RR/DI | RR/DI CAG | RR/IP | IP | | | | | | |
| Leases [Public sector specific]² | | RR/DI CAG | RR/DI | RR/ED | ED | | | RR/DI | RR/DI | IP |
| Natural Resources | DI/CP | DI/CP | CP | | | RR | RR/DI | RR/ED | ED | |
| Accounting and Reporting by Retirement Benefit Plans | DI/ED | ED | | RR | RR/IP | IP | | | | |
| Improvements | | IP | | ED | | IP | | ED | | IP |
| Mid-Period Work Program Consultation | | RR/DI | RWP | | | | | | | |
| IPSASB Handbook | | | | | Publish | | | Publish | | |

¹ The amendments arising from Infrastructure Assets and Heritage Assets are included in ED 78, *Property, Plant, and Equipment*, which will replace IPSAS 17, *Property, Plant, and Equipment*.

² This Public Sector Specific Leases project will be informed by the Request for Information, which was issued along with the Leases ED in January 2021.

Legend:

DI = Discussion of Issues; RR = Review Responses; CAG = Discussion of Issue with CAG

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:

Exposure Drafts:

ED 75, *Leases* (Published January 2021)

ED 76, *Conceptual Framework—Limited Scope Update* (Published April 2021)

ED 77, *Measurement* (Published April 2021)

ED 78, *Property, Plant, and Equipment* [replacement of IPSAS 17—bringing together changes from Measurement, Infrastructure Assets and Heritage Assets] (Published April 2021)

ED 79, *Non-Current Assets Held for Sale and Discontinued Operations* (Published April 2021)

June 2021

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

| Project | Date Issued |
|--|--------------------|
| <i>Non-Authoritative Amendments to IPSAS 41, Financial Instruments</i> | December 2020 |
| <i>COVID-19: Deferral of Effective Dates</i> | November 2020 |
| <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 |