

IPSASB WORK PROGRAM THRU 2023: MARCH 2021

Project	Meetings										
	Jun 2021 (CAG)	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	RR/DI CAG	DI/IP	IP								
(ii) Revenue without Performance Obligations [IPSAS 23 update]	RR/DI CAG	DI/IP	IP								
Transfer Expenses	RR/DI CAG	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	DI/ED	ED			RR/DI	RR/DI CAG	CF			
Measurement			RR CAG	RR/DI	RR/IP	IP					
Amendments to IPSAS 5, <i>Borrowing Costs</i>	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 ²			RR/DI	RR/DI	IP						
Leases [IFRS 16 alignment]	RR	RR/DI	RR/DI CAG	IP							
Leases [Public sector specific]³	RR	RR/DI	DI/ED CAG	ED			RR	RR/DI	RR/DI	IP	
Natural Resources	DI/CP CAG	CP			RR	RR/DI	DI/ED	ED		RR	RR
Accounting and Reporting by Retirement Benefit Plans	DI	DI/ED	ED		RR	RR/IP	IP				
Improvements	ED		IP		ED		IP		ED		IP
Mid-Period Work Program Consultation	CP		RR/DI	RWP							
IPSASB Handbook	Publish				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 ED 79 was approved in September 2020 and will be published alongside EDs 76, 77 and 78, planned for publication as a package in April 2021.

³ 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 74, *Amendments to IPSAS 5, Borrowing Costs* (Published October 2020)

ED 75, *Leases* (Published January 2021)

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

ED 77, *Measurement* (Expected Publication April 2021)

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

ED 79, *Non-Current Assets Held for Sale and Discontinued Operations* (Approved by IPSASB September 2020 – To be published with ED 76-78) (Expected Publication April 2021)

March 2021

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

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