

IPSASB WORK PROGRAM: JUNE 2019

Project/ Initiative	Links	Sep 2019	Dec 2019 (CAG)	Mar 2020	Jun 2020 (CAG)	Sep 2020	Dec 2020 (CAG)	H1 2021 (CAG)	H2 2021 (CAG)	H1 2022 (CAG)	H2 2022 (CAG)
A Public Sector Specific Financial Instruments	C, D			DI/RR	DI/IP	IP					
B Leases	C	DI	DI	IP ED			DI/RR	DI/IP			
C Revenue											
(i) Revenue with Performance Obligations (ED 70)	A, B, D,	ED	ED			RR	DI	DI/IP	IP		
(ii) Revenue without Performance Obligations (ED 71)		ED	ED			RR	DI	DI/IP	IP		
D Non-Exchange Expenses											
(i) Collective and Individual Services & Emergency Relief	A, B, C	RR	DI/IP								
(ii) Transfer Expenses (ED 72)		ED	ED			RR	DI	DI/IP	IP		
E Public Sector Measurement	F, G, H		DI/RR	DI/IP	ED			RR/IP			
F Infrastructure Assets	E, G	DI/ED	DI/ED	DI/ED	ED			RR/DI	IP		
G Heritage	E, F	DI/ED	DI/ED	DI/ED	ED			RR/DI	IP		
H Natural Resources	E	Project timeline to be determined									
I Limited Scope Review of the Conceptual Framework		Project timeline to be determined									
J Improvements			IP		ED		IP	ED	IP	ED	IP
K Mid-term Work Program Consultation						DI	CP	WPC	RR Approve		
L IPSASB Handbook				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; WPC = Work Program Consultation; **CAG = Consultative Advisory Group Meeting**

Approvals Color 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

WPC = Work Program Consultation

Note: CAG reviews of projects during period of work program are to be determined.

June 2019

EXPECTED CONSULTATIONS DURING THE NEXT YEAR

Project details	Jul 2019	Aug 2019	Sep 2019	Oct 2019	Nov 2019	Dec 2019	Jan 2020	Feb 2020	Mar 2020	Apr 2020	May 2020	Jun 2020
Collective and Individual Services and Emergency Relief (Exposure Draft) Consultation closed 31 May 2019												
Public Sector Measurement (Consultation Paper with illustrative Exposure Draft) Approved at the March 2019 meeting and issued in April 2019	●	—	●									
Improvements to IPSAS, 2019 (Exposure Draft 68) Approved at the June 2019 meeting		◆	—	●								
Public Sector Specific Financial Instruments (Exposure Draft 69) Approved at the June 2019 meeting		◆	—	—	—	—	●					
Revenue with Performance Obligations (Exposure Draft 70) Approval projected at the December 2019 meeting								◆	—	—	—	—
Revenue without Performance Obligations (Exposure Draft 71) Approval projected at the December 2019 meeting								◆	—	—	—	—

IPSASB Work Plan: June 2019

Project details	Jul 2019	Aug 2019	Sep 2019	Oct 2019	Nov 2019	Dec 2019	Jan 2020	Feb 2020	Mar 2020	Apr 2020	May 2020	Jun 2020
Transfer Expenses (Exposure Draft 72) Approval projected at the December 2019 meeting								◆	-----	-----	-----	-----
Leases Approval date dependent on decision in December 2019										◆	-----	-----

Key: ◆-----◆

Consultation document published (dates confirmed)

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Consultation document not yet approved (consultation period indicative)

June 2019

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

Project	Date Issued
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

INDICATIVE AGENDA TIME ALLOCATIONS (DECEMBER 2019–MARCH 2020)

Project	December 2019 (Hours)	March 2020 (Hours)
Standing Items (Governance, Technical Director's Report, Outreach, Feedback, Closed Session etc.)	3	3
Leases	3	4
Revenue	4	-
Transfer Expense	2	-
Public Sector Measurement	3	4
Infrastructure Assets	3	3
Heritage	3	3
Collective and Individual Services	2	-
Public Sector Financial Instruments		4
Improvements	1	-
Natural Resources		2
Limited Scope Review of Conceptual Framework		1
TOTAL	24	24