



Agenda Item 4: Work Plan

John Stanford, Technical Director

IPSASB Meeting

Luxembourg, Luxembourg

June 27-30, 2017

Objectives of Agenda Item (paras. 1 & 2)

- Receive Technical Director's Report
- Discuss work plan on Day One and reconsider on Day Four in light of meeting developments

Summary of Changes Agreed at March Meeting (para. 3)

- Consultation Papers, *Revenue & Non-Exchange Expenses*, not approved in March 2017
 - Aim to approve at this meeting
- ED, *Social Benefits*, deferred until September 2017
 - Alignment with Non-Exchange Expenses
- Start of Infrastructure Assets deferred until September 2017
 - Project to be informed by *Public Sector Measurement*
- *Emissions Trading Schemes* removed from work plan
 - Moved to completed projects

Additional Changes since December 2016 Meeting following Chair & Staff Discussion (para. 4)

- Approval of *Cash Basis IPSAS* Final Pronouncement put back to September 2017
 - Pressures on agenda
- Detailed review of responses to CP, *Public Sector Financial Instruments* deferred until March 2018
 - Release staff resources for *Strategy and Work Plan*
 - Alignment with review of responses to *IPSAS 28-30 Update*

Pressures on Respondents (para. 5)

- ED, *Update to IPSAS 28-30*, and CP, *Revenue from Non-Exchange Expenses*, scheduled for approval at this meeting
- EDs, *Social Benefits*, and *Leases* scheduled for approval at September meeting
- Monitor position and formulate proposals dependent on June and September developments
 - Phasing of release/response deadlines ?
 - Extension of response deadlines?



www.ipsasb.org
