

TRACKING TABLE—DOCUMENT OF SUBSTANTIAL CONVERGENCE WITH UNDERLYING IFRSS

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Table A: IPSASs—List of Subsequent IASB Amendments to Underlying IFRSs at August 28, 2017

This document includes IPSASs issued up to August 28, 2017

| IPSAS | Underlying IFRSs | More recent IFRSs | Further Consequential Amendments ¹ | | | |
|--|-----------------------------|---------------------------|---|---|-------------------------------|---|
| | | | | Para in IAS 1 | Para in IPSAS 1 | How affected ² |
| IPSAS 1— Presentation of Financial Statements (revised December 2006) | IAS 1 (December 2003) | IAS 1 (September 2007) | | 138 | 150 | |
| | | | Amendments to IAS 32 and IAS 1 (February 2008) | 8A-new 80A-new 136A-new 139B-new | - - - | Deferred project CF: Update of IPSAS 1 |
| | | | Improvements to IFRSs (May 2008) | 68 71 139C | 79 82 153A | Amended Amended New |
| | | | Improvements to IFRSs (April 2009) | 69 139D | 80 153D | Amended Amended |
| | | | IFRS 9 (November 2009) | 7 68 82 93 95 139E-new | 7 79 102 - - - | Committed project: Update of IPSASs 28– 30 |
| | | | Improvements to IFRSs (May 2010) | | | N/A See Table F |
| | | | IFRS 9 (October 2010) | | | Committed project: Update |

¹ Where a more recent IFRS has been issued, this sets out the amendments subsequent to the more recent IFRS.

² See Table B for an explanation of the items in this column.

IPSAS–IFRS Tracking Table
IPSASB Meeting (September 2017)

| IPSAS | Underlying IFRSs | More recent IFRSs | Further Consequential Amendments ¹ | | | |
|-------|------------------|-------------------|---|--|--|--|
| | | | | | | of IPSASs 28–30 |
| | | | IFRS 10 (May 2011) | | | IPSAS 34–38 published in January 2015 |
| | | | IFRS 12 (May 2011) | | | IPSAS 34–38 published in January 2015 |
| | | | IFRS 13 (May 2011) | | | N/A See Table K |
| | | | IAS 19 (June 2011) | | | Committed project: Improvements |
| | | | Amendments to IAS 1 (June 2011) | | | Deferred project CF: Update of IPSAS 1 |
| | | | Improvements to IFRSs (May 2012) | | | Improvements to IPSASs 2014 published in January 2015 |
| | | | Amendments to IAS 1 (December 2014) | | | To be considered in any future project on update of IPSAS 1. |

IPSAS–IFRS Tracking Table
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| IPSAS | Underlying IFRSs | More recent IFRSs | Further Consequential Amendments ¹ | | | |
|---|-----------------------|-------------------|---|---------------------------------------|----------------------|--|
| | | | | Para in IAS 7 | Para in IPSAS 2 | How affected |
| IPSAS 2—Cash Flow Statements (May 2000) | IAS 7 (December 1992) | — | | 29 | - | Amended as a consequential amendment to IPSAS 3 December 2006 |
| | | | IAS 8 (December 2003) | 30 App. A | - IE | |
| | | | IAS 21 (December 2003) | 25 26 | 36 37 | Amended as a consequential amendment to IPSAS 4 December 2006 |
| | | | IFRS 8 (November 2006) | 50 | 61 | N/A See Table K |
| | | | IAS 23 (March 2007) | 32 | 41 | Deferred project CF: IPSAS 5 (current project on hold until CF is completed) |
| | | | IAS 1 (September 2007) | The title 32 | The title 41 | Deferred project CF: Update of IPSAS 1 |
| | | | IAS 27 (January 2008) | 39-42 42A-new 42B-new 54-new | 49-52 - - - | IPSAS 34–38 published in January 2015 |

IPSAS–IFRS Tracking Table
IPSASB Meeting (September 2017)

| IPSAS | Underlying IFRSs | More recent IFRSs | Further Consequential Amendments ¹ | | | |
|---|-----------------------|-------------------|--|--------------------|-----------------|--|
| | | | Improvements to IFRSs (May 2008) | 14 55 | 22 63A | Amended New |
| | | | Improvements to IFRSs (April 2009) | 16 56 | 25 63B | Amended Amended |
| | | | IFRS 10 (May 2011) | | | IPSAS 34–38 published in January 2015 |
| | | | IFRS 11 (May 2011) | | | IPSAS 34–38 published in January 2015 |
| | | | Amendments to IFRS 10, IFRS 12 and IAS 27 (October 2012) | | | IPSAS 34–38 published in January 2015 |
| | | | Amendments to IAS 7 (January 2016) | | | Not yet considered for impact on IPSAS 2. |
| IPSAS 3—Accounting Policies, Changes in Accounting Estimates and Errors (revised December 2006) | IAS 8 (December 2003) | – | | Para in IAS 8 | Para in IPSAS 3 | How affected |
| | | | IAS 23 (March 2007) | Example 2 - delete | IG7-IG13 | Deferred project CF: IPSAS 5 (current project on hold until CF is completed) |
| | | | IAS 1 (September 2007) | IN6 5 | - 7 | Deferred project CF: Update of IPSAS 1 |

IPSAS–IFRS Tracking Table
IPSASB Meeting (September 2017)

| IPSAS | Underlying IFRSs | More recent IFRSs | Further Consequential Amendments ¹ | | | |
|---|------------------------|-------------------|---|-------------------|----------------------|---|
| | | | Improvements to IFRSs (May 2008) | 7 9 11 - | 9 11 14 59A | Amended Amended Amended New |
| | | | IFRS 9 (November 2009) | 53 54A-new | 58 - | Committed project: Update of IPSASs 28–30 |
| | | | IFRS 9 (October 2010) | | | Committed project: Update of IPSASs 28–30 |
| | | | IFRS 13 (May 2011) | | | N/A See Table K |
| IPSAS 4—The Effects of Changes in Foreign Exchange Rates (revised April 2008) | IAS 21 (December 2003) | – | | Para in IAS 21 | Para in IPSAS 4 | How affected |
| | | | Amendment to IAS 21 (December 2005) | 15A 33 58A | 19 38 - | New Amended N/A |
| | | | IAS 1 (September 2007) | 27 | 31 | Amended |
| | | | | 30-33 | 35-38 | Amended |
| | | | | 37 | 42 | Amended |
| | | | | 39 | 44 | Amended |
| | | | | 41 | 47 | Amended |
| | | | | 45 | 52 | Amended |
| | | | | 48 | 57 | Amended |
| | | | | 52 | 61 | Amended |
| | | | | 60A-new | - | - |

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| IPSAS | Underlying IFRSs | More recent IFRSs | Further Consequential Amendments ¹ | | | |
|-------|------------------|-------------------|---|-------------------------------|-------------------------|---|
| | | | IAS 27 (January 2008) | 48A-48D-new 49 60B-new | - 58 - | IPSAS 34–38 published in January 2015 |
| | | | Amendments to IFRS 1 and IAS 27 (May 2008) | 49 | 58 | IPSAS 34–38 published in January 2015 |
| | | | IFRS 9 (November 2009) | 3(a) 4 52(a) 60C-new | 3(a) 4 61(a) - | Committed project: Update of IPSASs 28– 30 |
| | | | IFRS 9 (October 2010) | | | Committed project: Update of IPSASs 28– 30 |
| | | | IFRS 10 (May 2011) | | | IPSAS 34–38 published in January 2015 |
| | | | IFRS 11 (May 2011) | | | IPSAS 34–38 published in January 2015 |
| | | | IFRS 13 (May 2011) | | | N/A See Table K |
| | | | Amendments to IAS 1 (June 2011) | | | Deferred project CF: Update of IPSAS 1 |
| | | | IFRIC 22 (December 2016) | | | Not yet considered for |

IPSAS–IFRS Tracking Table
IPSASB Meeting (September 2017)

| IPSAS | Underlying IFRSs | More recent IFRSs | Further Consequential Amendments ¹ | | | |
|---|---------------------------|---|---|-----------------------|------------------------|--|
| | | | | | | Impact on IPSAS 4. |
| IPSAS 5— Borrowing Costs (May 2000) | IAS 23 (December 1993) | IAS 23 (March 2007) | | Para in IAS 23 | Para in IPSAS 5 | How affected |
| | | | Improvements to IFRSs (May 2008) | 6 29A | 6 - | Deferred project CF: IPSAS 5 (current project on hold until CF is completed) |
| IPSAS 6— Consolidated and Separate Financial Statements (revised December 2006) | IAS 27 (December 2003) | Amendments to IFRSs 10–12 (June 2012) IFRS 10, IFRS 12 and IAS 27 (revised 2011) (May 2011) IAS 27 (January 2008) | Superseded by IPSASs 34-38 | | | |
| IPSAS 7— Investments in Associates (revised December 2006) | IAS 28 (December 2003) | Amendments to IFRSs 10–12 (June 2012) IAS 28 (revised 2011) and IFRS 12 (May 2011) | Superseded by IPSASs 34-38 | | | |

| IPSAS | Underlying IFRSs | More recent IFRSs | Further Consequential Amendments ¹ | | | |
|--|--|---|---|---|---------------------------------------|--|
| IPSAS 8— Interests in Joint Ventures (revised December 2006) | IAS 31 (December 2003) | Amendments to IFRSs 10–12 (June 2012) IFRS 11 and IFRS 12 (May 2011) | Superseded by IPSASs 34-38 | | | |
| IPSAS 9— Revenue from Exchange Transactions (July 2001) | IAS 18 (December 1993, including amendments up to January 31, 2001) | New standard IFRS 15, <i>Revenue from Contracts with Customers</i> issued on 28 May 2014, replaces several existing revenue standards and guidance including IAS 11 and IAS 18. | | Para in IAS 18 | Para in IPSAS 9 | How affected |
| | | | IAS 39 (December 2003) | 30 31-delete Example 5 Example 8 Example 14 | 34 35 IG22 IG25 IG12 | Committed project: Update of IPSASs 28–30 |
| | | | IFRS 4 (March 2004) | 6(c) IE14(a)(iii) IE14(b)(iii) | 10(b) IG12(a)(iii) IG12(b)(iii) | N/A See Table K |
| | | | Amendments to IFRS 1 and IAS 27 (May 2008) | 32 38-new | 36 - | IPSAS 34–38 published in January 2015 |
| | | | Improvements to IFRSs (May 2008) | 14(a) | - | Included in consequential amendments in IPSAS 29 |
| | | | IFRIC 15 (July 2008) | IE | IG | |
| | | | Improvements to IFRSs (April 2009) | IE21 | IG32-34 | New |
| | | | IFRS 9 (November 2009) | 6(d) | 10 | Committed project: Update |

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IPSASB Meeting (September 2017)

| IPSAS | Underlying IFRSs | More recent IFRSs | Further Consequential Amendments ¹ | | | |
|--|---|-------------------|---|-----------------------|-------------------------|---|
| | | | | 11 39-new | 16 - | of IPSASs 28–30 |
| | | | IFRS 9 (October 2010) | | | Committed project: Update of IPSASs 28–30 |
| | | | IFRS 11 (May 2011) | | | IPSAS 34–38 published in January 2015 |
| | | | IFRS 13 (May 2011) | | | N/A See Table K |
| | | | IFRS 15 (May 2014) | | | Comprehensive IPSAS revenue project, commencing in 2015, to include consideration of IFRS 15. |
| | | | Amendments to IFRS 15 (April 2016) | | | To be considered in Comprehensive revenue project. |
| | | | | | | |
| IPSAS 10— Financial Reporting in Hyperinflationary | IAS 29 (issued July 1989, reformatted 1994) | – | | Para in IAS 29 | Para in IPSAS 10 | How affected |
| | | | IAS 21 (December 2003) | 1 8 17 | 1 11 20 | Amended as a consequential amendment to IPSAS 4 |

IPSAS–IFRS Tracking Table
IPSASB Meeting (September 2017)

| IPSAS | Underlying IFRSs | More recent IFRSs | Further Consequential Amendments ¹ | | | |
|--|---|---|---|-----------------------------------|----------------------------|--|
| Economies (July 2001) | | | | 22 23-delete 31 34 39 | 24 - N/A 33 36 | December 2006 |
| | | | IAS 1 (September 2007) | 27-28 36 | 28-29 33 | Deferred project CF: Update of IPSAS 1 |
| | | | Improvements to IFRSs (May 2008) | 6 | - | N/A |
| | | | | 8 | 11 | N/A |
| | | | | 14 | 17 | Amended |
| | | | | 15 | 18 | Amended |
| | | | | 19-20 | 22 | Amended |
| | | | | 28 | 29 | N/A |
| | | | | 34 | 31 | N/A |
| | | | | - | 38A | New |
| IPSAS 11— Construction Contracts (July 2001) | IAS 11 (December 1993, a paragraph was amended by IAS 10 in May 1999) | New standard IFRS 15, <i>Revenue from Contracts with Customers</i> issued on 28 May 2014, replaces several existing revenue standards and guidance including IAS 11 and IAS 18. | | Para in IAS 11 | Para in IPSAS 11 | How affected |
| | | | IAS 23 (March 2007) | 18 | 26 | Deferred project CF: IPSAS 5 (current project on hold until CF is completed) |
| | | | IAS 1 (September 2007) | 26 | 34 | Deferred project CF: |
| | | | | 28 | 36 | Update of |
| | | | | 38 | 49 | IPSAS 1 |

IPSAS–IFRS Tracking Table
IPSASB Meeting (September 2017)

| IPSAS | Underlying IFRSs | More recent IFRSs | Further Consequential Amendments ¹ | | | |
|--|-----------------------------|-------------------|---|-----------------------|-------------------------|---|
| | | | IFRS 15 (May 2014) | | | Comprehensive IPSAS revenue project, commencing in 2015, to include consideration of IFRS 15. |
| IPSAS 12— Inventories (revised December 2006) | IAS 2 (December 2003) | – | | Para in IAS 2 | Para in IPSAS 12 | How affected |
| | | | IFRS 8 (November 2006) | 26 29 | 36 39 | N/A See Table K |
| | | | Improvements to IFRSs (May 2008) | 20 | 29 | Included in consequential amend in IPSAS 27 |
| | | | IFRS 9 (November 2009) | 2(b) 40(A)-new | 2(b) - | Committed project: Update of IPSASs 28–30 |
| | | | IFRS 9 (October 2010) | | | Committed project: Update of IPSASs 28–30 |
| | | | IFRS 13 (May 2011) | | | N/A See Table K |
| | | | | Para in IAS 17 | Para in IPSAS 13 | How affected |

IPSAS–IFRS Tracking Table
IPSASB Meeting (September 2017)

| IPSAS | Underlying IFRSs | More recent IFRSs | Further Consequential Amendments ¹ | | | |
|--|---------------------------|---|---|-----------------|------------------|---|
| IPSAS 13— Leases (revised December 2006) | IAS 17 (December 2003) | New standard <i>Leases</i> expected to replace IAS 17. | IFRS 5 (March 2004) | 41A-new | - | N/A See Table K |
| | | | IFRS 7 (August 2005) | 31 | 40 | Committed project: Update of IPSASs 28–30 |
| | | | | 35 | 44 | |
| | | | | 47 | 60 | |
| | | | | 56 | 69 | |
| | | | Improvements to IFRSs (April 2009) | 14-15-delete | 19-20 | Amended |
| | | | | 15A-new | 20A | Amended |
| | | | | 68A-new | 83A | Amended |
| | | | | 69A-new | 85A | Amended |
| | | | IFRS 9 (November 2009) | BC21 | - | Committed project: Update of IPSASs 28–30 |
| | | | IFRS 13 (May 2011) | | | N/A See Table K |
| | | | IFRS 16 (January 2016) | | | Project to update IPSAS 13 for IFRS 16 initiated in 2016. |
| IPSAS 14— Events After the Reporting Date (revised December 2006) | IAS 10 (December 2003) | – | | Para in IAS 10 | Para in IPSAS 14 | How affected |
| | | | IFRS 5 (March 2004) | 22 | 31 | N/A See Table K |
| | | | IAS 1 (September 2007) | The title 21 | The title 30 | Deferred project CF: Update of IPSAS 1 |

IPSAS–IFRS Tracking Table
IPSASB Meeting (September 2017)

| IPSAS | Underlying IFRSs | More recent IFRSs | Further Consequential Amendments ¹ | | | |
|---|---------------------------|-------------------|---|------------------------------------|----------------------|---|
| | | | | | | |
| | | | Improvements to IFRSs (May 2008) | 13 - | 16 32A | Amended New |
| | | | IFRIC 17 (November 2008) | 13 | 16 | |
| | | | IFRS 13 (May 2011) | | | N/A See Table K |
| IPSAS 15— Financial Instruments: Disclosure and Presentation (December 2001) | IAS 32 (1998) | | Superseded by IPSASs 28–30 | | | |
| IPSAS 16— Investment Property (revised December 2006) | IAS 40 (December 2003) | – | | Para in IAS 40 | Para in IPSAS 16 | How affected |
| | | | IFRS 2 (February 2004) | 5 | 7 | N/A See Table K |
| | | | IFRS 4 (March 2004) | 30 32A-32C-new 75(f)(iv)-new | 39 - - | N/A See Table K |
| | | | IFRS 5 (March 2004) | 9 56 76 79 | 13 65 87 90 | N/A See Table K |
| | | | IAS 1 (September 2007) | 62 85A-new | 73 - | Deferred project CF: Update of IPSAS 1 |
| | | | Improvements to IFRSs (May 2008) | 8-9 | 12-13 | Amended |
| | | | | | | |

IPSAS–IFRS Tracking Table
IPSASB Meeting (September 2017)

| IPSAS | Underlying IFRSs | More recent IFRSs | Further Consequential Amendments ¹ | | | |
|--|---------------------------|-------------------|---|---|--|--|
| | | | | 22 31 48 50 53-54 53A-53B 57 85B | 29 40 57 59 62-63 62A-62B 66 101A | Deleted Amended Amended Amended Amended New Amended New |
| | | | IFRS 9 (November 2009) | BC9 B35 B63(a) B67(a)(i) | - - - - | Committed project: Update of IPSASs 28–30 |
| | | | IFRS 13 (May 2011) | | | N/A See Table K |
| | | | Improvements to IFRSs 2011-2013 (December 2013) | 6 14A 84A 85D | | See Table I |
| | | | Amendments to IAS 40 (December 2016) | | | Not yet considered for impact on IPSAS 16. |
| IPSAS 17— Property, Plant, and Equipment | IAS 16 (December 2003) | – | | Para in IAS 16 | Para in IPSAS 17 | How affected |
| | | | IFRS 2 (February 2004) | 6 | 13 | N/A See Table K |

IPSAS–IFRS Tracking Table
IPSASB Meeting (September 2017)

| IPSAS | Underlying IFRSs | More recent IFRSs | Further Consequential Amendments ¹ | | | |
|-------------------------|------------------|-------------------|---|-------------------------------|-------------------------|--|
| (revised December 2006) | | | IFRS 3 (March 2004) | 64-delete | - | Committed project: PSC ³ |
| | | | IFRS 5 (March 2004) | 3 | 6 | N/A See Table K |
| | | | | 55 | 71 | |
| | | | | 73 | 88 | |
| | | | | 79(c) | 94(c) | |
| | | | IFRS 6 (December 2004) | 3 | 6 | N/A See Table K |
| | | | IAS 23 (March 2007) | 23 | 37 | Deferred project CF: IPSAS 5 (current project on hold until CF is completed) |
| | | | | | | |
| | | | IAS 1 (September 2007) | 39-40 73(e)(iv) 81B-new | 54-55 88(e)(iv) - | Deferred project CF: Update of IPSAS 1 |
| | | | IFRS 3 (January 2008) | 44 81C-new | 60 - | Committed project: PSC |
| | | | Improvements to IFRSs (May 2008) | 5 | 8 | Amended |
| | | | | 6 | 13 | N/A |
| | | | | 68A | 83A | New |
| | | | | 69 | 84 | Amended |
| | | | | 81D | 107A | New |

³ PSC = Public Sector Combinations project

IPSAS–IFRS Tracking Table
IPSASB Meeting (September 2017)

| IPSAS | Underlying IFRSs | More recent IFRSs | Further Consequential Amendments ¹ | | | |
|--|-------------------------|---------------------------|---|-----------------------|-------------------------|---|
| | | | | 81E | 107B | New |
| | | | | | | N/A See Table K |
| | | | IFRS 13 (May 2011) | | | |
| | | | Improvements to IFRSs (May 2012) | | | Improvements to IPSASs 2014 published in January 2015 |
| | | | Improvements to IFRSs 2010-2012 (December 2013) | 35 80A 81H | | Improvements to IPSASs 2014 published in January 2015 |
| | | | Amendments to IAS 16 and IAS 41 (June 2014) | | | Improvements to IPSASs 2015 published in March 2016 |
| IPSAS 18— Segment Reporting (June 2002) | IAS 14 (August 1997) | IFRS 8 (November 2006) | | Para in IAS 14 | Para in IPSAS 18 | How affected |
| | | | IAS 1 (September 2007) | 23(f) | - | Deferred project CF: Update of IPSAS 1 |
| | | | Improvements to IFRSs (April 2009) | 23 | - | — |
| | | | IAS 24 (November 2009) | 34 | - | — |
| | | | Improvements to IFRSs 2010-2012 (December 2013) | 22 28 36C | - | See Table H |

IPSAS–IFRS Tracking Table
IPSASB Meeting (September 2017)

| IPSAS | Underlying IFRSs | More recent IFRSs | Further Consequential Amendments ¹ | | | |
|---|-------------------------------|-------------------|---|---|---------------------------|--|
| | | | | Para in IAS 37 | Para in IPSAS 19 | How affected |
| IPSAS 19— Provisions, Contingent Liabilities and Contingent Assets (October 2002) | IAS 37 (September 1998) | — | | | | |
| | | | IAS 8 (December 2003) | 94-delete | - | Deleted as a consequential amendment to IPSAS 3 December 2006 |
| | | | IAS 10 (December 2003) | IN18 75 96-delete | - 87 - | Amended as a consequential amendment to IPSAS 14 December 2006 |
| | | | IAS 16 (December 2003) | Footnote in 14(a)-delete | - | — |
| | | | IAS 39 (December 2003) | 1 2 Example 9 | 1 - IG14 | Committed project: Update of IPSASs 28–30 |
| | | | IFRS 3 (March 2004) | 5 | 13 | Committed project: PSC |
| | | | IFRS 4 (March 2004) | 1(b)-delete 2-amend 4-delete 5(e)-new App C-amend | 1 - 4 13 IG14 | N/A See Table K |
| | | | IFRS 5 (March 2004) | 9 | 6 | N/A See Table K |

IPSAS–IFRS Tracking Table
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| IPSAS | Underlying IFRSs | More recent IFRSs | Further Consequential Amendments ¹ | | | |
|--|---|------------------------|---|-----------------------|-------------------------|--|
| | | | | | | |
| | | | Amendments to IAS 39 and IFRS 4 (August 2005) | IE9 | IG14 | N/A See Table K |
| | | | IAS 1 (September 2007) | 25 75 | 33 87 | Deferred project CF: Update of IPSAS 1 |
| | | | IFRS 3 (January 2008) | 5 | 13 | Committed project: PSC |
| | | | IFRS 9 (October 2010) | | | Committed project: Update of IPSASs 28–30 |
| | | | IFRIC 21 (May 2013) | | | Not yet considered for impact on IPSAS 19. |
| IPSAS 20— Related Party Disclosures (October 2002) | IAS 24 (Issued July 1984, reformatted 1994) | IAS 24 (November 2009) | | Para in IAS 24 | Para in IPSAS 20 | How affected |
| | | | IFRS 10 (May 2011) | | | IPSAS 34–38 published in January 2015 |
| | | | IFRS 11 (May 2011) | | | IPSAS 34–38 published in January 2015 |
| | | | IFRS 12 (May 2011) | | | IPSAS 34–38 published in January 2015 |

IPSAS–IFRS Tracking Table
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| IPSAS | Underlying IFRSs | More recent IFRSs | Further Consequential Amendments ¹ | | | |
|--|------------------------|-------------------|--|-------------------------------------|--------------------------|--|
| | | | IAS 19 (June 2011) | | | Committed project: Improvements |
| | | | Amendments to IFRS 10, IFRS 12 and IAS 27 (October 2012) | | | IPSAS 34–38 published in January 2015 |
| | | | Improvements to IFRSs 2010-2012 (December 2013) | 9 17A 18A 28C | | See Table H |
| IPSAS 21— Impairment of Non-Cash- Generating Assets (December 2004) | IAS 36 (March 2004) | – | | Para in IAS 36 | Para in IPSAS 21 | How affected |
| | | | IFRS 5 (March 2004) | 2 3 6 | 2 8 14 | N/A See Table K |
| | | | IFRS 8 (November 2006) | IN11 80 129 130 | - - 76 77 | N/A See Table K |
| | | | IAS 1 (September 2007) | 61 120 126 129 140A-new | - 67 73 76 - | Deferred project CF: Update of IPSAS 1 |
| | | | IFRS 3 (January 2008) | 65 81 85 91-95-delete | - - - - | Committed project: PSC |

IPSAS–IFRS Tracking Table
IPSASB Meeting (September 2017)

| IPSAS | Underlying IFRSs | More recent IFRSs | Further Consequential Amendments ¹ | | | |
|-------|------------------|-------------------|---|---|----------------|---|
| | | | | 138-delete 139 140B-new App. C-new | - - - | |
| | | | Amendments to IFRS 1 and IAS 27 (May 2008) | 12(h)-new 140D-new | 27 - | Deferred project CF: Update of IPSAS 1 |
| | | | Improvements to IFRSs (May 2008) | 134(e) | - | – |
| | | | Improvements to IFRSs (April 2009) | 80(b) | - | Committed project: PSC |
| | | | IFRS 9 (November 2009) | 2(e) 5 140F-new | 2(c) 9 - | Committed project: Update of IPSASs 28–30 |
| | | | IFRS 9 (October 2010) | | | Committed project: Update of IPSASs 28–30 |
| | | | IFRS 10 (May 2011) | | | IPSAS 34–38 published in January 2015 |
| | | | IFRS 11 (May 2011) | | | IPSAS 34–38 published in January 2015 |
| | | | IFRS 13 (May 2011) | | | N/A See Table K |

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| IPSAS | Underlying IFRSs | More recent IFRSs | Further Consequential Amendments ¹ |
|---|--------------------|-------------------|---|
| IPSAS 22— Disclosure of Information About the General Government Sector (December 2006) | Refers to SNA 1993 | SNA 2008 | |
| IPSAS 23— Revenue from Non-Exchange Transactions (Taxes and Transfers) (December 2006) | — | — | |
| IPSAS 24— Presentation of Budget Information in Financial Statements (December 2006) | — | — | |

IPSAS–IFRS Tracking Table
IPSASB Meeting (September 2017)

| IPSAS | Underlying IFRSs | More recent IFRSs | Further Consequential Amendments ¹ | | | |
|--|---|--------------------|---|---|----------------------------------|--|
| IPSAS 25— Employee Benefits (February 2008) | IAS 19 (Issued February 1998, including amendments up to December 31, 2004) | IAS 19 (June 2011) | Superseded by IPSAS 39 | | | |
| IPSAS 26— Impairment of Cash-Generating Assets (February 2008) | IAS 36 (March 2004) | — | | Para in IAS 36 | Para in IPSAS 26 | How affected |
| | | | IFRS 5 (March 2004) | 2 3 6 | 2 8 13 | N/A See Table K |
| | | | IFRS 8 (November 2006) | IN11 80 129 130 | - - 119 120 | N/A See Table K |
| | | | IAS 1 (September 2007) | 61 120 126 129 140A-new | - 104 115 119 - | Deferred project CF: Update of IPSAS 1 |
| | | | IFRS 3 (January 2008) | 65 81 85 91-95-delete 138-delete 139 App. C-new | 76 - - - - - - | Committed project: PSC |
| | | | | | | |

IPSAS–IFRS Tracking Table
IPSASB Meeting (September 2017)

| IPSAS | Underlying IFRSs | More recent IFRSs | Further Consequential Amendments ¹ | | | |
|-------|------------------|-------------------|---|-----------------------|------------------|---|
| | | | | | | |
| | | | | 140B | - | |
| | | | Amendments to IFRS 1 and IAS 27 (May 2008) | 12(h)-new 140D-new | 25 - | IPSAS 34–38 published in January 2015 |
| | | | Improvements to IFRSs (May 2008) | 134(e) 140C | 123(d) 126C | Amended New |
| | | | Improvements to IFRSs (April 2009) | 80(b) 140E | - - | Committed project: PSC |
| | | | IFRS 9 (November 2009) | 2(e) 5 140F-new | 2(c) 9 - | Committed project: Update of IPSASs 28–30 |
| | | | IFRS 9 (October 2010) | | | Committed project: Update of IPSASs 28–30 |
| | | | IFRS 10 (May 2011) | | | IPSAS 34–38 published in January 2015 |
| | | | IFRS 11 (May 2011) | | | IPSAS 34–38 published in January 2015 |
| | | | IFRS 13 (May 2011) | | | N/A See Table K |
| | | | Amendments to IAS 36 (May 2013) | | | See Table J |
| | | – | | Para in IAS 41 | Para in IPSAS 27 | How affected |

IPSAS–IFRS Tracking Table
IPSASB Meeting (September 2017)

| IPSAS | Underlying IFRSs | More recent IFRSs | Further Consequential Amendments ¹ | | | |
|---|--|-------------------|---|---|-----------------------------------|--|
| IPSAS 27—Agriculture (December 2009) | IAS 41 (Issued February 2001, including amendments up to December 31, 2008) | | IFRS 9 (November 2009) | B48 | - | Committed project: Update of IPSASs 28–30 |
| | | | IFRS 13 (May 2011) | | | N/A See Table K |
| | | | Amendments to IAS 16 and IAS 41 (June 2014) | | | Improvements to IPSASs 2015 published in March 2016. |
| IPSAS 28—Financial Instruments: Presentation (January 2010) | IAS 32 (Issued December 2003, including amendments up to December 31, 2008) IFRIC 2 (November 2004) | – | | Para in IAS 32 | Para in IPSAS 28 | How affected |
| | | | Amendment to IAS 32 (October 2009) | 11 16 97E-new | 9 14 - | Committed project: Update of IPSASs 28–30 |
| | | | IFRS 9 (November 2009) | 3 12 31 AG2 AG30 97F-new | 2 10 36 AG2 AG55 - | Committed project: Update of IPSASs 28–30 |
| | | | IFRS 9 (October 2010) | | | Committed project: Update of IPSASs 28–30 |
| | | | IFRS 10 (May 2011) | | | IPSAS 34–38 published in January 2015 |

IPSAS–IFRS Tracking Table
IPSASB Meeting (September 2017)

| IPSAS | Underlying IFRSs | More recent IFRSs | Further Consequential Amendments ¹ | | | |
|---------------------------------|---|-------------------|--|----------------|------------------|---|
| | | | IFRS 11 (May 2011) | | | IPSAS 34–38 published in January 2015 |
| | | | IFRS 13 (May 2011) | | | N/A See Table K |
| | | | Amendments to IAS 1 (June 2011) | | | Deferred project CF: Update of IPSAS 1 |
| | | | Amendments to IAS 32 (December 2011) | | | Committed project: Update of IPSASs 28–30 |
| | | | Improvements to IFRSs (May 2012) | | | Improvements to IPSASs 2014 published in January 2015 |
| | | | Amendments to IFRS 10, IFRS 12 and IAS 27 (October 2012) | | | IPSAS 34–38 published in January 2015 |
| | | | IFRS 9 (July 2014) | | | Committed project: Update of IPSASs 28–30 |
| IPSAS 29—Financial Instruments: | IAS 39 (revised in December 2003, including | – | | Para in IAS 39 | Para in IPSAS 29 | How affected |
| | | | Amendments to IFRIC 9 and IAS 39 (March 2009) | 12 103J-new | 14 - | Committed project: Update |

IPSAS–IFRS Tracking Table
IPSASB Meeting (September 2017)

| IPSAS | Underlying IFRSs | More recent IFRSs | Further Consequential Amendments ¹ | | | |
|--|---|-------------------|---|--|---|---|
| Recognition and Measurement (January 2010) | amendments up to December 31, 2008) IFRIC 9 (March 2006) IFRIC 16 (July 2008) | | | | | of IPSASs 28–30 |
| | | | Improvements to IFRSs (April 2009) – IAS 39 | 2(g) 80 97 100 AG30(g) 103K-new | 2(f) 89 108 111 AG43(g) - | Amended Amended Amended Amended Committed project: Update of IPSASs 28–30 |
| | | | Improvements to IFRSs (April 2009) – IFRIC 9 | 5 | - | Committed project: Update of IPSASs 28–30 |
| | | | Improvements to IFRSs (April 2009) – IFRIC 16 | 14 | C10 | Committed project: Update of IPSASs 28–30 |
| | | | IFRS 9 (November 2009) | 1 9-11A 13-14 26-27 31 33-34 43-44 47-48 50-50A 53-58 | 1 10-13 15-16 28-29 33 35-36 45-46 49-50 53-54 62-67 | Committed project: Update of IPSASs 28–30 |

IPSAS–IFRS Tracking Table
IPSASB Meeting (September 2017)

| IPSAS | Underlying IFRSs | More recent IFRSs | Further Consequential Amendments ¹ | | | |
|-------|------------------|-------------------|---|----------------|-----------|--|
| | | | | 63 | 72 | |
| | | | | 88-90 | 98-101 | |
| | | | | 96(c) | 107(c) | |
| | | | | AG3-3A | AG2-3 | |
| | | | | AG4B-4E | AG7-10 | |
| | | | | AG4H-4I | AG13-14 | |
| | | | | AG8 | AG19 | |
| | | | | AG50 | AG65 | |
| | | | | AG53 | AG68 | |
| | | | | AG56 | AG71 | |
| | | | | AG64 | AG82 | |
| | | | | AG76A | AG109 | |
| | | | | AG80-81 | AG113-114 | |
| | | | | AG83-84 | AG116-117 | |
| | | | | AG95-96 | AG128-129 | |
| | | | | AG114(a) | AG157(a) | |
| | | | | 45-46-delete | 47-48 | |
| | | | | 50B-52-delete | 55-61 | |
| | | | | 61-delete | 70 | |
| | | | | 66-70-delete | 75-79 | |
| | | | | 79-delete | 88 | |
| | | | | AG16-26-delete | AG29-39 | |
| | | | | AG30(b)-delete | AG43(b) | |
| | | | | AG30(f)-delete | AG43(f) | |
| | | | | AG65-delete | AG83 | |
| | | | | | AG98-100 | |

IPSAS–IFRS Tracking Table
IPSASB Meeting (September 2017)

| IPSAS | Underlying IFRSs | More recent IFRSs | Further Consequential Amendments ¹ | | | |
|-------|------------------|-------------------|--|--------------------------------|---|---|
| | | | | AG66-68- delete 103L-new | - | |
| | | | IFRS 9 (October 2010) | | | Committed project: Update of IPSASs 28–30 |
| | | | Amendments to IFRS 1 (December 2010) | | | Committed project: Update of IPSASs 28–30 |
| | | | IFRS 10 (May 2011) | | | IPSAS 34–38 published in January 2015 |
| | | | IFRS 11 (May 2011) | | | IPSAS 34–38 published in January 2015 |
| | | | IFRS 13 (May 2011) | | | N/A See Table K |
| | | | Amendments to IFRS 10, IFRS 12 and IAS 27 (October 2012) | | | IPSAS 34–38 published in January 2015 |
| | | | Limited Amendments to IFRS 9 and IAS 39 (June 2013) | | | Committed project: Update of IPSASs 28–30 |
| | | | Amendments to IFRS 9, IFRS 7 and IAS 39 (November 2013) | | | Committed project: Update |

IPSAS–IFRS Tracking Table
IPSASB Meeting (September 2017)

| IPSAS | Underlying IFRSs | More recent IFRSs | Further Consequential Amendments ¹ | | | |
|--|---|-------------------|---|---|--|---|
| | | | | | | of IPSASs 28–30 |
| | | | IFRS 9 (July 2014) | | | Committed project: Update of IPSASs 28–30 |
| IPSAS 30— Financial Instruments: Disclosures (January 2010) | IFRS 7 (Issued August 2005, including amendments published to April 30, 2009) | – | | Para in IFRS 7 | Para in IPSAS 30 | How affected |
| | | | Amendments to IFRS 7 (March 2009) | 27 39 B11 27A-27B B10A B11A-11F 44G-new | 31 46 AG12 32-33 AG11 AG13-18 - | Amended Amended Amended New New New Committed project: Update of IPSASs 28–30 |
| | | | IFRS 9 (November 2009) | 2-3 8-9 20 29-30 B1 B5 B10 B22 B27 11A-11B-new | 2-3 11-12 24 35-36 AG1 AG5 AG10 AG24 AG29 - | Committed project: Update of IPSASs 28–30 |

IPSAS–IFRS Tracking Table
IPSASB Meeting (September 2017)

| IPSAS | Underlying IFRSs | More recent IFRSs | Further Consequential Amendments ¹ | | | |
|-------|------------------|-------------------|---|---|---------------------------|---|
| | | | | 12B-12D-new 20A-new 44H-new 12-12A-delete App. D-delete | - - - 15-16 - | |
| | | | Improvements to IFRSs (May 2010) | | | Committed project: Update of IPSASs 28–30 |
| | | | Amendments to IFRS 7 (October 2010) | | | Committed project: Update of IPSASs 28–30 |
| | | | IFRS 9 (October 2010) | | | Committed project: Update of IPSASs 28–30 |
| | | | IFRS 10 (May 2011) | | | IPSAS 34–38 published in January 2015 |
| | | | IFRS 11 (May 2011) | | | IPSAS 34–38 published in January 2015 |
| | | | IFRS 13 (May 2011) | | | N/A See Table K |
| | | | Amendments to IAS 1 (June 2011) | | | Deferred project CF: |

IPSAS–IFRS Tracking Table
IPSASB Meeting (September 2017)

| IPSAS | Underlying IFRSs | More recent IFRSs | Further Consequential Amendments ¹ | | | |
|---|--|-------------------|--|--------------------------------|-------------------------|---|
| | | | | | | Update of IPSAS 1 |
| | | | Amendments to IFRS 9 and IFRS 7 (December 2011) | | | Committed project: Update of IPSASs 28–30 |
| | | | Amendments to IFRS 7 (December 2011) | | | Committed project: Update of IPSASs 28–30 |
| | | | Amendments to IFRS 9, IFRS 7 and IAS 39 (November 2013) | | | Committed project: Update of IPSASs 28–30 |
| | | | Amendments to IFRS 10, IFRS 12 and IAS 27 (October 2012) | | | IPSAS 34–38 published in January 2015 |
| | | | Improvements to IFRSs (September 2014) | | | Committed project: Update of IPSASs 28–30 |
| IPSAS 31—Intangible Assets (January 2010) | IAS 38 (March 2004, including amendments up to | — | | Para in IAS 38 | Para in IPSAS 31 | How affected |
| | | | Improvements to IFRSs (April 2009) | 36-37 40-41 130C 130E | - - - - | Committed project: PSC |

IPSAS–IFRS Tracking Table
IPSASB Meeting (September 2017)

| IPSAS | Underlying IFRSs | More recent IFRSs | Further Consequential Amendments ¹ | | | |
|--|---|-------------------|---|--------------------|--|---|
| | December 31, 2008) SIC 32 (Issued March 2002, including amendments up to December 31, 2008) | | IFRS 10 (May 2011) | | | IPSAS 34–38 published in January 2015 |
| | | | IFRS 11 (May 2011) | | | IPSAS 34–38 published in January 2015 |
| | | | IFRS 13 (May 2011) | | | N/A See Table K |
| | | | Improvements to IFRSs 2010-2012 (December 2013) | 80 130H 130I | | Improvements to IPSASs 2014 was published in January 2015 |
| IPSAS 32—Service Concession Arrangements: Grantor (October 2011) | A mirror of IFRIC 12 (Issued November 2006, including amendments up to December 31, 2008) and SIC-29 (Issued December 2001, including amendments up to December 31, 2008) | – | | | | |

IPSAS–IFRS Tracking Table
IPSASB Meeting (September 2017)

| IPSAS | Underlying IFRSs | More recent IFRSs | Further Consequential Amendments ¹ | | | |
|---|--|-------------------|---|--|--|--|
| IPSAS 33— First-time Adoption of Accrual Basis IPSASs (January 2015) | NA – Not an IFRS convergence project. | | | | | |
| IPSAS 34— Separate Financial Statements (January 2015) | IAS 27 (Amended 2011) | | | | | |
| IPSAS 35— Consolidated Financial Statements (January 2015) | IFRS 10 (Issued 2011, including amendments up to December 31, 2014). | | | | | |
| IPSAS 36— Investments in Associates and Joint Ventures (January 2015) | IAS 28 (Amended 2011, including amendments up to December 31, 2014) | | | | | |
| IPSAS 37— Joint Arrangements (January 2015) | IFRS 11 (Issued 2011, including amendments | | | | | |

IPSAS–IFRS Tracking Table
IPSASB Meeting (September 2017)

| IPSAS | Underlying IFRSs | More recent IFRSs | Further Consequential Amendments ¹ | | | |
|--|---|-------------------|---|--|--|--|
| | up to December 31, 2014) | | | | | |
| IPSAS 38— Disclosure of Interests in Other Entities (January 2015) | IFRS 12 (Issued in 2011, including amendments up to December 31, 2014) | | | | | |
| IPSAS 39— Employee Benefits (July 2016) | IAS 19 (Issued February 1998, including amendments up to December 31, 2015) | | | | | |
| IPSAS 40— Public Sector Combinations (December 2016) | Not converged with an IASB standard. However, acquisition accounting consistent with IFRS 3, <i>Business Combinations</i> . | | | | | |

Table B: List of Categories in “How Affected” Column of Table A

| Category | Comments |
|--|---|
| Committed Projects / Work-in-Progress Projects | |
| Improvements | Improvements projects, a committed biennial project to update for the IFRS annual improvements projects and narrow scope amendment projects. Such projects from the IASB give rise to minor non-consequential changes, considered for inclusion in the IPSASs Improvements project. |
| Public Sector Combinations (PSC) | Includes developing a Standard. IPSAS 40, Public Sector Combinations published in January 2017, with an effective date of January 1, 2019. |
| Revision of IPSASs 6–8 | IPSAS 34–38 published in January 2015, to replace IPSAS 6–8 with an effective date of January 1, 2017. |
| Update of IPSASs 28–30: Financial Instruments Standards | At its April 2010 meeting the IPSASB agreed to defer the update of IPSASs 28–30 until the IASB completed its project on IFRS 9, which was completed in July 2014. The IASB completed issued IFRS 9 in 2014. The IPSASB approved a project brief to consider update IPSAS 29 primarily as a result of IFRS 9 at its meeting in December 2015. Exposure Draft 62, Financial Instruments was published in August 2017. |
| Revenue | The revenue project is considering the applicability of IFRS 15, Revenue from Contracts with Customers and the performance obligation approach from that standard to the public sector. A CP was issued in August 2017. |
| Leases | The leases project is considering the applicability of the changes introduced IFRS 16, Leases to the public sector. An exposure draft is expected in 2017. |
| Deferred Projects CF | |
| Update of IPSAS 1, <i>Presentation of Financial Statements</i> | IPSAS 1 is based on the December 2003 version of IAS 1. The IASB issued a revised version of IAS 1 in September 2007 which includes the notion of comprehensive income. The IPSASB has not considered this notion. IAS 1 has undergone further amendment in June 2011. |

IPSAS–IFRS Tracking Table
IPSASB Meeting (September 2017)

| Category | Comments |
|--|--|
| Update of IPSAS 5, <i>Borrowing Costs</i> | IPSAS 5 is based on the December 2003 version of IAS 23. The IASB issued a revised version of IAS 23 in March 2007. The IPSASB does not a project to update IPSAS 5 on its current work plan. |
| Deferred Projects | |
| Update of IPSAS 18, <i>Segment Reporting</i> | IPSAS 18 is based on the August 1997 version of IAS 14. The IASB issued IFRS 8, <i>Operating Segments</i> in November 2006 which superseded IAS 14. |
| Update of IPSAS 20, <i>Related Party Disclosures</i> | IPSAS 20 is based on the July 1984 (reformatted in 1994) version of IAS 24. The IASB issued a revised version of IAS 24 in November 2009. The IPSASB has not considered whether IPSAS 20 needs to be updated. |
| Other Categories | |
| Amended, Deleted, New | <p>Amendments issued by the IPSASB in January 2015 and March 2016 are based upon the following IASB amendments:</p> <ul style="list-style-type: none"> • Improvements to IFRSs issued by the IASB in May 2012 – See Table G for further details. • Improvements to IFRSs issued by the IASB in December 2013 – See Table H for further details. • Improvements to IFRSs issued by the IASB in December 2014 – See Table I for further details. • Improvements to IFRSs Issued by the IASB in September 2015 – See Table J-A for further details. • IFRS Narrow Scope Amendments issued by the IASB – See Table J for further details. |
| N/A See Table L | <p>Includes:</p> <ul style="list-style-type: none"> • IFRS 1, <i>First-time Adoption of International Financial Reporting Standards</i> • IFRS 2, <i>Share-based Payment</i> • IFRS 4, <i>Insurance Contracts</i> • IFRS 5, <i>Non-current Assets Held for Sale and Discontinued Operations</i> |

IPSAS–IFRS Tracking Table
IPSASB Meeting (September 2017)

| Category | Comments |
|----------|---|
| | <ul style="list-style-type: none">• IFRS 6, <i>Exploration for and Evaluation of Mineral Resources</i>• IFRS 8, <i>Operating Segments</i>• IFRS 13, <i>Fair Value Measurement</i> <p>See Table L for further details.</p> |

Table C: List of Revised and Amended Standards and Other Documents from the IASB (December 2003 to August 28, 2017)

| # | IASB's Amendments | Date | Abbreviation |
|----|--|-----------------------------|------------------------|
| 1 | IAS 1 <i>Presentation of Financial Statements</i> | as revised in December 2003 | IAS 1 (December 2003) |
| 2 | IAS 2 <i>Inventories</i> | as revised in December 2003 | IAS 2 (December 2003) |
| 3 | IAS 8 <i>Accounting Policies, Changes in Accounting Estimates and Errors</i> | issued December 2003 | IAS 8 (December 2003) |
| 4 | IAS 10 <i>Events after the Balance Sheet Date</i> | as revised in December 2003 | IAS 10 (December 2003) |
| 5 | IAS 16 <i>Property, Plant and Equipment</i> | as revised in December 2003 | IAS 16 (December 2003) |
| 6 | IAS 17 <i>Leases</i> | as revised in December 2003 | IAS 17 (December 2003) |
| 7 | IAS 21 <i>The Effects of Changes in Foreign Exchange Rates</i> | as revised in December 2003 | IAS 21 (December 2003) |
| 8 | IAS 24 <i>Related Party Disclosures</i> | as revised in December 2003 | IAS 24 (December 2003) |
| 9 | IAS 27 <i>Consolidated and Separate Financial Statements</i> | as revised in December 2003 | IAS 27 (December 2003) |
| 10 | IAS 28 <i>Investments in Associates</i> | as revised in December 2003 | IAS 28 (December 2003) |
| 11 | IAS 31 <i>Interests in Joint Ventures</i> | as revised in December 2003 | IAS 31 (December 2003) |
| 12 | IAS 32 <i>Financial Instruments: Disclosure and Presentation</i> | as revised in December 2003 | IAS 32 (December 2003) |
| 13 | IAS 33 <i>Earnings per Share</i> | as revised in December 2003 | IAS 33 (December 2003) |
| 14 | IAS 39 <i>Financial Instruments: Recognition and Measurement</i> | as revised in December 2003 | IAS 39 (December 2003) |
| 15 | IAS 40 <i>Investment Property</i> | as revised in December 2003 | IAS 40 (December 2003) |
| 16 | IFRS 2 <i>Share-based Payment</i> | issued February 2004 | IFRS 2 (February 2004) |
| 17 | IFRS 3 <i>Business Combinations</i> | issued March 2004 | IFRS 3 (March 2004) |
| 18 | IFRS 4 <i>Insurance Contracts</i> | issued March 2004 | IFRS 4 (March 2004) |

IPSAS–IFRS Tracking Table
IPSASB Meeting (September 2017)

| # | IASB's Amendments | Date | Abbreviation |
|----|---|--------------------------|---|
| 19 | IFRS 5 <i>Non-current Assets Held for Sale and Discontinued Operations</i> | issued March 2004 | IFRS 5 (March 2004) |
| 20 | IAS 36 <i>Impairment of Assets</i> | as revised in March 2004 | IAS 36 (March 2004) |
| 21 | IAS 38 <i>Intangible Assets</i> | as revised in March 2004 | IAS 38 (March 2004) |
| 22 | <i>Fair Value Hedge Accounting for a Portfolio Hedge of Interest Rate Risk</i> (Amendment to IAS 39) | issued March 2004 | Amendment to IAS 39 (March 2004) |
| 23 | IFRIC 1 <i>Changes in Existing Decommissioning, Restoration and Similar Liabilities</i> | issued May 2004 | IFRIC 1 (May 2004) |
| 24 | IFRIC 2 <i>Members' Shares in Co-operative Entities and Similar Instruments</i> | issued November 2004 | IFRIC 2 (November 2004) |
| 25 | IFRIC 4 <i>Determining whether an Arrangement contains a Lease</i> | issued December 2004 | IFRIC 4 (December 2004) |
| 26 | IFRIC 5 <i>Rights to Interests arising from Decommissioning, Restoration and Environmental Rehabilitation Funds</i> | issued December 2004 | IFRIC 5 (December 2004) |
| 27 | IFRS 6 <i>Exploration for and Evaluation of Mineral Resources</i> | issued December 2004 | IFRS 6 (December 2004) |
| 28 | <i>Actuarial Gains and Losses, Group Plans and Disclosures</i> (Amendment to IAS 19) | issued December 2004 | Amendment to IAS 19 (December 2004) |
| 29 | <i>Transition and Initial Recognition of Financial Assets and Financial Liabilities</i> (Amendment to IAS 39) | issued December 2004 | Amendment to IAS 39 (December 2004) |
| 30 | <i>Cash Flow Hedge Accounting of Forecast Intragroup Transactions</i> (Amendment to IAS 39) | issued April 2005 | Amendment to IAS 39 (April 2005) |
| 31 | Amendment to IFRS1 and IFRS 6 | issued June 2005 | Amendment to IFRS1 and IFRS 6 (June 2005) |
| 32 | <i>The Fair Value Option</i> (Amendment to IAS 39) | issued June 2005 | Amendment to IAS 39 (June 2005) |

IPSAS–IFRS Tracking Table
IPSASB Meeting (September 2017)

| # | IASB's Amendments | Date | Abbreviation |
|----|--|------------------------------|---|
| 33 | IFRS 7 <i>Financial Instruments: Disclosures</i> | issued August 2005 | IFRS 7 (August 2005) |
| 34 | <i>Capital Disclosures</i> (Amendments to IAS 1) | issued August 2005 | Amendments to IAS 1 (August 2005) |
| 35 | <i>Financial Guarantee Contracts</i> (Amendments to IAS 39 and IFRS 4) | issued August 2005 | Amendments to IAS 39 and IFRS 4 (August 2005) |
| 36 | IFRIC 6 <i>Liabilities arising from Participating in a Specific Market—Waste Electrical and Electronic Equipment</i> | issued September 2005 | IFRIC 6 (September 2005) |
| 37 | IFRIC 7 <i>Applying the Restatement Approach under IAS 29 Financial Reporting in Hyperinflationary Economies</i> | issued November 2005 | IFRIC 7 (November 2005) |
| 38 | Revised Guidance on Implementing IFRS 4 | as revised in December 2005 | Amendment to IFRS 4 (December 2005) |
| 39 | <i>Net Investment in a Foreign Operation</i> (Amendment to IAS 21) | issued December 2005 | Amendment to IAS 21 (December 2005) |
| 40 | IFRIC 8 <i>Scope of IFRS 2</i> | issued January 2006 | IFRIC 8 (January 2006) |
| 41 | IFRIC 9 <i>Reassessment of Embedded Derivatives</i> | issued March 2006 | IFRIC 9 (March 2006) |
| 42 | IFRIC 10 <i>Interim Financial Reporting and Impairment</i> | issued July 2006 | IFRIC 10 (July 2006) |
| 43 | IFRS 8 <i>Operating Segments</i> | issued November 2006 | IFRS 8 (November 2006) |
| 44 | IFRIC 11 <i>IFRS 2—Group and Treasury Share Transactions</i> | issued November 2006 | IFRIC 11 (November 2006) |
| 45 | IFRIC 12 <i>Service Concession Arrangements</i> | issued November 2006 | IFRIC 12 (November 2006) |
| 46 | IAS 23 <i>Borrowing Costs</i> | as revised in March 2007 | IAS 23 (March 2007) |
| 47 | IFRIC 13 <i>Customer Loyalty Programmes</i> | issued June 2007 | IFRIC 13 (June 2007) |
| 48 | IFRIC 14 <i>IAS 19—The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction</i> | issued July 2007 | IFRIC 14 (July 2007) |
| 49 | IAS 1 <i>Presentation of Financial Statements</i> | as revised in September 2007 | IAS 1 (September 2007) |

IPSAS–IFRS Tracking Table
IPSASB Meeting (September 2017)

| # | IASB's Amendments | Date | Abbreviation |
|----|--|-----------------------------|---|
| 50 | IAS 27 <i>Consolidated and Separate Financial Statements</i> | as amended in January 2008 | IAS 27 (January 2008) |
| 51 | IFRS 3 <i>Business Combinations</i> | as revised in January 2008 | IFRS 3 (January 2008) |
| 52 | <i>Vesting Conditions and Cancellations</i> (Amendments to IFRS 2) | issued January 2008 | Amendments to IFRS 2 (January 2008) |
| 53 | <i>Puttable Financial Instruments and Obligations Arising on Liquidation</i> (Amendments to IAS 32 and IAS 1) | issued February 2008 | Amendments to IAS 32 and IAS 1 (February 2008) |
| 54 | <i>Cost of an Investment in a Subsidiary, Jointly Controlled Entity or Associate</i> (Amendments to IFRS 1 and IAS 27) | issued May 2008 | Amendments to IFRS 1 and IAS 27 (May 2008) |
| 55 | <i>Improvements to IFRSs</i> | issued May 2008 | Improvements to IFRSs (May 2008) |
| 56 | <i>Eligible Hedged Items</i> (Amendment to IAS 39) | issued July 2008 | Amendment to IAS 39 (July 2008) |
| 57 | IFRIC 15 <i>Agreements for the Construction of Real Estate</i> | issued July 2008 | IFRIC 15 (July 2008) |
| 58 | IFRIC 16 <i>Hedges of a Net Investment in a Foreign Operation</i> | issued July 2008 | IFRIC 16 (July 2008) |
| 59 | <i>Reclassification of Financial Assets</i> (Amendments to IAS 39 and IFRS 7) | issued October 2008 | Amendments to IAS 39 and IFRS 7 (October 2008) |
| 60 | IFRS 1 <i>First-time Adoption of International Financial Reporting Standards</i> | as revised in November 2008 | IFRS 1 (November 2008) |
| 61 | IFRIC 17 <i>Distributions of Non-cash Assets to Owners</i> | issued November 2008 | IFRIC 17 (November 2008) |
| 62 | <i>Reclassification of Financial Assets—Effective Date and Transition</i> (Amendments to IAS 39 and IFRS 7) | issued November 2008 | Amendments to IAS 39 and IFRS 7 (November 2008) |
| 63 | IFRIC 18 <i>Transfers of Assets from Customers</i> | issued January 2009 | IFRIC 18 (January 2009) |
| 64 | <i>Improving Disclosures about Financial Instruments</i> (Amendments to IFRS 7) | issued March 2009 | Amendments to IFRS 7 (March 2009) |

IPSAS–IFRS Tracking Table
IPSASB Meeting (September 2017)

| # | IASB's Amendments | Date | Abbreviation |
|----|--|-----------------------------|---|
| 65 | <i>Embedded Derivatives</i> (Amendments to IFRIC 9 and IAS 39) | issued March 2009 | Amendments to IFRIC 9 and IAS 39 (March 2009) |
| 66 | <i>Improvements to IFRSs</i> | issued April 2009 | Improvements to IFRSs (April 2009) |
| 67 | <i>Group Cash-settled Share-based Payment Transactions – Amendments to IFRS 2</i> | issued June 2009 | Amendments to IFRS 2 (June 2009) |
| 68 | <i>Additional Exemptions for First-time Adopters</i> (Amendments to IFRS 1) | issued July 2009 | Amendments to IFRS 1 (July 2009) |
| 69 | <i>Classification of Rights Issues</i> (Amendment to IAS 32) | issued October 2009 | Amendment to IAS 32 (October 2009) |
| 70 | <i>IFRS 9 Financial Instruments (Financial Assets)</i> | issued November 2009 | IFRS 9 (November 2009) |
| 71 | <i>IAS 24 Related Party Disclosures</i> | as revised in November 2009 | IAS 24 (November 2009) |
| 72 | <i>IFRIC 19 Extinguishing Financial Liabilities with Equity Instruments</i> | issued November 2009 | IFRIC 19 (November 2009) |
| 73 | <i>Prepayments of a Minimum Funding Requirement</i> (Amendments to IFRIC 14) | issued November 2009 | Amendments to IFRIC 14 (November 2009) |
| 74 | <i>Limited Exemption from Comparative IFRS 7 Disclosures for First-time Adopters</i> (Amendment to IFRS 1) | issued January 2010 | Amendment to IFRS 1 (January 2010) |
| 75 | <i>Improvements to IFRSs</i> | issued May 2010 | Improvements to IFRSs (May 2010) |
| 76 | Conceptual Framework Phase A: <i>Objectives and Qualitative Characteristics</i> | issued September 2010 | CF Phase A (September 2010) |
| 77 | <i>Disclosures—Transfers of Financial Assets</i> (Amendments to IFRS 7) | issued October 2010 | Amendments to IFRS 7 (October 2010) |
| 78 | <i>IFRS 9 Financial Instruments (Financial Liabilities)</i> | issued October 2010 | IFRS 9 (October 2010) |
| 79 | IFRS Practice Statement <i>Management Commentary</i> | issued December 2010 | Management Commentary (December 2010) |

IPSAS–IFRS Tracking Table
IPSASB Meeting (September 2017)

| # | IASB's Amendments | Date | Abbreviation |
|----|--|-------------------------|---|
| 80 | <i>Severe Hyperinflation and Removal of Fixed Dates for First-time Adopters</i> (Amendments to IFRS 1) | issued December 2010 | Amendments to IFRS 1 (December 2010) |
| 81 | <i>Deferred tax: Recovery of Underlying Assets</i> (Amendment to IAS 12) | issued December 2010 | Amendment to IAS 12 (December 2010) |
| 82 | IFRS 10 <i>Consolidated Financial Statements</i> | issued May 2011 | IFRS 10 (May 2011) |
| 83 | IFRS 11 <i>Joint Arrangements</i> | issued May 2011 | IFRS 11 (May 2011) |
| 84 | IFRS 12 <i>Disclosure of Interests in Other Entities</i> | issued May 2011 | IFRS 12 (May 2011) |
| 85 | IAS 27 (revised 2011) <i>Separate Financial Statements</i> | issued May 2011 | IAS 27 (revised 2011) (May 2011) |
| 86 | IAS 28 (revised 2011) <i>Investments in Associates and Joint Ventures</i> | issued May 2011 | IAS 28 (revised 2011) (May 2011) |
| 87 | IFRS 13 <i>Fair Value Measurement</i> | issued May 2011 | IFRS 13 (May 2011) |
| 88 | IAS 19 <i>Employee Benefits</i> | as revised in June 2011 | IAS 19 (June 2011) |
| 89 | <i>Presentation of Items in Other Comprehensive Income</i> (Amendments to IAS 1) | issued June 2011 | Amendments to IAS 1 (June 2011) |
| 90 | IFRIC 20 <i>Stripping Costs in the Production Phase of a Surface Mine</i> | issued October 2011 | IFRIC 20 (October 2011) |
| 91 | <i>Mandatory Effective Date and Transition Disclosures</i> (Amendments to IFRS 9 and IFRS 7) | issued December 2011 | Amendments to IFRS 9 and IFRS 7 (December 2011) |
| 92 | <i>Disclosures—Offsetting Financial Assets and Financial Liabilities</i> (Amendments to IFRS 7) | issued December 2011 | Amendments to IFRS 7 (December 2011) |
| 93 | <i>Offsetting Financial Assets and Financial Liabilities</i> | issued December 2011 | Amendments to IAS 32 (December 2011) |
| 94 | <i>Government Loans</i> (Amendments to IFRS 1) | issued March 2012 | Amendments to IFRS 1 (March 2012) |
| 95 | <i>Annual Improvements to IFRSs 2009–2011 Cycle</i> | issued May 2012 | Improvements to IFRSs (May 2012) |

IPSAS–IFRS Tracking Table
IPSASB Meeting (September 2017)

| # | IASB's Amendments | Date | Abbreviation |
|-----|---|----------------------|--|
| 96 | <i>Transition Guidance for IFRS 10, Consolidated Financial Statements</i> | issued June 2012 | Amendments to IFRSs 10–12 (June 2012) |
| 97 | <i>Investment Entities</i> (Amendments to IFRS 10, IFRS 12 and IAS 27) | issued October 2012 | Amendments to IFRS 10, IFRS 12 and IAS 27 (October 2012) |
| 98 | IFRIC 21 <i>Levies</i> | issued May 2013 | IFRIC 21 (May 2013) |
| 99 | <i>Recoverable Amount Disclosures for Non-Financial Assets</i> (Amendments to IAS 36) | issued May 2013 | Amendments to IAS 36 (May 2013) |
| 100 | <i>Novation of Derivatives and Continuation of Hedge Accounting</i> (Amendments to IAS 39) | issued June 2013 | Amendments to IAS 39 (June 2013) |
| 101 | IFRS 9 <i>Financial Instruments Hedge Accounting</i> (Amendments to IFRS 9, IFRS 7 and IAS 39) | issued November 2013 | Amendments to IFRS 9, IFRS 7 and IAS 39 (November 2013) |
| 102 | <i>Defined Benefit Plans: Employee Contributions</i> (Amendments to IAS 19) | issued November 2013 | Amendments to IAS 19 (November 2013) |
| 103 | <i>Annual Improvements to IFRSs 2010–2012 Cycle</i> | issued December 2013 | Improvements to IFRSs 2010-2012 (December 2013) |
| 104 | <i>Annual Improvements to IFRSs 2011–2013 Cycle</i> | issued December 2013 | Improvements to IFRSs 2011-2013 (December 2013) |
| 105 | IFRS 14, <i>Regulatory Deferral Accounts</i> | issued January 2014 | IFRS 14 (January 2014) |
| 106 | <i>Accounting for Acquisitions of Interests in Joint Operations</i> (Amendments to IFRS 11) | issued May 2014 | Amendments to IFRS 11 (May 2014) |
| 107 | <i>Clarification of Acceptable Methods of Depreciation and Amortisation</i> (Amendments to IAS 16 and IAS 38) | issued May 2014 | Amendments to IAS 16 and IAS 38 (May 2014) |
| 108 | IFRS 15, <i>Revenue from Contracts with Customers</i> | issued May 2014 | IFRS 15 (May 2014) |
| 109 | <i>Agriculture: Bearer Plants</i> (Amendments to IAS 16 and IAS 41) | issued June 2014 | Amendments to IAS 16 and IAS 41 (June 2014) |

IPSAS–IFRS Tracking Table
IPSASB Meeting (September 2017)

| # | IASB's Amendments | Date | Abbreviation |
|-----|---|-----------------------|---|
| 110 | IFRS 9: <i>Financial Instruments</i> | issued July 2014 | IFRS 9 (July 2014) |
| 111 | <i>Equity Method in Separate Financial Statements</i> (Amendments to IAS 27) | issued August 2014 | Amendments to IAS 27 (August 2014) |
| 112 | <i>Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i> (Amendments to IFRS 10 and IAS 28) | issued September 2014 | Amendments to IFRS 10 and IAS 28 (September 2014) |
| 113 | <i>Annual Improvements to IFRSs 2012–2014 Cycle</i> | issued September 2014 | Improvements to IFRSs 2012-2014 (September 2014) |
| 114 | <i>Investment Entities: Applying the Consolidation Exception</i> (Amendments to IFRS 10, IFRS 12 and IAS 28) | issued December 2014 | Amendments to IFRS 10, IFRS 12 and IAS 28 (December 2014) |
| 115 | <i>Disclosure Initiative</i> (Amendments to IAS 1) | issued December 2014 | Amendments to IAS 1 (December 2014) |
| 116 | IFRS 16: <i>Leases</i> | issued January 2016 | IFRS 16 (January 2016) |
| 117 | <i>Recognition of Deferred Tax Assets for Unrealised Losses</i> (Amendments to IAS 12) | issued January 2016 | Amendments to IAS 12 (January 2016) |
| 118 | <i>Disclosure Initiative</i> (Amendments to IAS 7) | issued January 2016 | Amendments to IAS 7 (January 2016) |
| 119 | <i>Clarification to IFRS 15, Revenue from Contracts with Customers</i> (Amendments to IFRS 15) | issued April 2016 | Amendments to IFRS 15 (April 2016) |
| 120 | <i>Classification and Measurement of Share-based Payment Transactions</i> (Amendments to IFRS 2) | issued June 2016 | Amendments to IFRS 2 (June 2016) |
| 121 | <i>Applying IFRS 9 Financial Instruments with IFRS 4 Insurance Contracts</i> (Amendments to IFRS 4) | issued September 2016 | Amendments to IFRS 4 (September 2016) |

IPSAS–IFRS Tracking Table
IPSASB Meeting (September 2017)

| # | IASB's Amendments | Date | Abbreviation |
|-----|---|----------------------|---|
| 122 | <i>Annual Improvements to IFRSs 2014–2016 Cycle</i> | issued December 2016 | Improvements to IFRSs 2014-2016 (December 2016) |
| 123 | <i>Transfers of Investment Property</i> (Amendments to IAS 40) | issued December 2016 | Amendments to IAS 40 (December 2016) |
| 124 | IFRIC 22, <i>Foreign Transactions and Advance Consideration</i> | Issued December 2016 | IFRIC 22 (December 2016) |
| 125 | IFRS 17, <i>Insurance Contracts</i> | issued May 2017 | IFRS 17 (May 2017) |
| 126 | IFRIC 23, <i>Uncertainty over Income Tax Treatments</i> | issued June 2017 | IFRIC 23 (June 2017) |

Table D: Improvements to IFRSs (May 2008)

This table shows exclusions and inclusions of amendments in *Improvements to IPSASs* (January 2010).

| IFRSs | Subject of Amendment | IPSAS Amendment |
|---|--|--|
| Part I | | |
| IFRS 5, <i>Non-current Assets Held for Sale and Discontinued Operations</i> | Plan to sell the controlling interest in a subsidiary | No equivalent IPSAS |
| IAS 1, <i>Presentation of Financial Statements</i> IAS 1 amendments: 68, 71, 139C | Current/non-current classification of derivatives | Included in consequential amendments appendix in <i>Improvements to IPSASs</i> (January 2010) IPSAS 1 amendments: 79, 82, 153A |
| IAS 16, <i>Property, Plant and Equipment</i> IAS 16 amendments: 68A, 69, 81D, (N/A 6), Appendix IAS 7: 14, 55 | Recoverable amount | Not applicable |
| | Sale of assets held for rental | Included in <i>Improvements to IPSASs</i> (January 2010) IPSAS 17 amendments: 83A, 84, 107A, Appendix IPSAS 2: 22, 63A |
| IAS 19, <i>Employee Benefits</i> IAS 19 amendments: 7, 8, 32B, 97, 98, 111, 111A, 159D, 160 | Curtailments and negative past service cost | Included in <i>Improvements to IPSASs</i> (January 2010) IPSAS 25 amendments: 10, 11, 37, 113, 114, 131, 131A, 177A |
| | Plan administration costs | |
| | Replacement of term “fall due” | |
| | Guidance on contingent liabilities | |
| IAS 20, <i>Accounting for Government Grants and Disclosure of Government Assistance</i> | Government loans with a below-market rate of interest | No equivalent IPSAS |
| IAS 23, <i>Borrowing Costs</i> | Components of borrowing costs | Deterred due to separate IPSASB project on IPSAS 5 |
| IAS 27, <i>Consolidated and Separate Financial Statements</i> | Measurement of subsidiary held for sale in separate financial statements | Not applicable (The amendment to IAS 27 is related to IFRS 5, but there is no equivalent IPSAS to IFRS 5) |

IPSAS–IFRS Tracking Table
IPSASB Meeting (September 2017)

| IFRSs | Subject of Amendment | IPSAS Amendment |
|--|---|--|
| IAS 28, <i>Investments in Associates</i> IAS 28 amendments: 1, 41C, (N/A 33) | Required disclosures when investments in associates are accounted for at fair value through profit or loss | Included in <i>Improvements to IPSASs</i> (January 2010) IPSAS 7 amendments: 1, 47A |
| | Impairment of investment in associate | Superseded by issue of revised IAS 28 in May 2011. |
| IAS 29, <i>Financial Reporting in Hyperinflationary Economies</i> IAS 29 amendments: 14, 15, 19-20, (N/A 6, 8, 28, 34) | Description of measurement basis in financial statements | Not applicable (No corresponding paragraph in IPSAS 10) Editorial changes are included in <i>Improvements to IPSASs</i> (January 2010) IPSAS 10 amendments: 17, 18, 22, 38A |
| IAS 31, <i>Interests in Joint Ventures</i> IAS 31 amendments: 1, 58B, Appendix IFRS 7: 3, 44D, IAS 32: 4, 97D | Required disclosures when interests in jointly controlled entities are accounted for at fair value through profit or loss | Included in <i>Improvements to IPSASs</i> (January 2010) IPSAS 8 amendments: 1, 69A, Appendix: Changes included in IPSAS 28 and IPSAS 30 |
| IAS 36, <i>Impairment of Assets</i> IAS 36 amendments: 134(e), 140C | Disclosure of estimates used to determine recoverable amount | Included in <i>Improvements to IPSASs</i> (January 2010) IPSAS 26 amendments: 123(d), 126C |
| IAS 38, <i>Intangible Assets</i> | Advertising and promotional activities | Included in IPSAS 31 |
| | Unit of production method of amortization | |
| IAS 39, <i>Financial Instruments: Recognition and Measurement</i> | Reclassification of derivatives into or out of the classification of at fair value through profit or loss | Included in IPSAS 29 |
| | Designating and documenting hedges at the segment level | |
| | Applicable effective interest rate on cessation of fair value hedge accounting | |
| IAS 40, <i>Investment Property</i> | Property under construction or development for future use as investment property | Included in <i>Improvements to IPSASs</i> (January 2010) |

IPSAS–IFRS Tracking Table
IPSASB Meeting (September 2017)

| IFRSs | Subject of Amendment | IPSAS Amendment |
|---|---|---|
| IAS 40 amendments: 8, 9, 22, 31, 48, 50, 53, 53A, 53B, 54, 57, 85B, Appendix IAS 16: 5, 81E | | IPSAS 16 amendments: 12, 13, 29, 40, 57, 59, 62, 62A, 62B, 63, 66, 101A, Appendix IPSAS 17: 8, 107B |
| IAS 41, <i>Agriculture</i> | Discount rate for fair value calculations | Included in IPSAS 27. |
| | Additional biological transformation | |
| Part II | | |
| IFRS 7, <i>Financial Instruments: Disclosures</i> | Presentation of finance costs | Included in IPSAS 30. |
| IAS 8, <i>Accounting Policies, Changes in Accounting Estimates and Errors</i> IAS 8 amendments: 7, 9, 11 | Status of implementation guidance | Included in <i>Improvements to IPSASs</i> (January 2010) IPSAS 3 amendments: 9, 11, 14, 59A |
| IAS 10, <i>Events after the Reporting Period</i> IAS 10 amendments: 13 | Dividends declared after the end of the reporting period | Included in <i>Improvements to IPSASs</i> (January 2010) IPSAS 14 amendments: 16, 32A |
| IAS 18, <i>Revenue</i> | Costs of originating a loan | Included in consequential amendments appendix in IPSAS 29 |
| IAS 20, <i>Accounting for Government Grants and Disclosure of Government Assistance</i> | Consistency of terminology with other IFRSs | No equivalent IPSAS |
| IAS 29, <i>Financial Reporting in Hyperinflationary Economies</i> | Consistency of terminology with other IFRSs | Not applicable, except the amendment to paragraph 14 of IAS 29, which is included in <i>Improvements to IPSASs</i> (January 2010) See Part I for the amended paragraphs. |
| IAS 34, <i>Interim Financial Reporting</i> | Earnings per share disclosures in interim financial reports | No equivalent IPSAS |
| IAS 40, <i>Investment Property</i> | Consistency of terminology with IAS 8 | Included in <i>Improvements to IPSASs</i> (January 2010) See Part I for the amended paragraphs. |
| | Investment property held under lease | |

IPSAS–IFRS Tracking Table
IPSASB Meeting (September 2017)

| IFRSs | Subject of Amendment | IPSAS Amendment |
|--|---|--|
| IAS 41, <i>Agriculture</i> IAS 41 amendments: 4, 5, 14, Appendix IAS 2: 20, IAS 36: 2, 5 | Examples of agricultural produce and products | Included in IPSAS 27 and in consequential amendments appendix in IPSAS 27 (IPSAS 12: 29, 51A, IPSAS 26: 2, 8) |
| | Point-of-sale costs | |

Table E: Improvements to IFRSs (April 2009)

This table shows exclusions and inclusions of amendments in *Improvements to IPSASs* (November 2010).

| IFRS | Subject of Amendment | IPSAS Amendment |
|---|---|--|
| IFRS 2, <i>Share-based Payment</i> | Scope of IFRS 2 and revised IFRS 3 <i>Business Combinations</i> | No equivalent IPSAS |
| IFRS 5, <i>Non-current Assets Held for Sale and Discontinued Operations</i> | Disclosures of non-current assets (or disposal groups) classified as held for sale or discontinued operations | No equivalent IPSAS |
| IFRS 8, <i>Operating Segments</i> | Disclosure of information about segment assets | The amendment to IFRS 8 is not applicable to IPSAS 18, because the segment asset disclosures required by IFRS 8 differ from IAS 14 |
| IAS 1, <i>Presentation of Financial Statements</i> IAS 1 amendments: 69, 139D | Current/non-current classification of convertible instruments | Included in <i>Improvements to IPSASs</i> (November 2010) IPSAS 1 amendments: 80, 153D |
| IAS 7, <i>Statement of Cash Flows</i> IAS 7 amendments: 16, 56 | Classification of expenditures on unrecognized assets | Included in <i>Improvements to IPSASs</i> (November 2010) IPSAS 2 amendments: 25, 63B |
| IAS 17, <i>Leases</i> IAS 17 amendments: 14, 15, 15A, 68A, 69A | Classification of leases of land and buildings | Included in <i>Improvements to IPSASs</i> (November 2010) IPSAS 13 amendments: 19, 20, 20A, 84A, 85A |
| IAS 18, <i>Revenue</i> IAS 18 amendments: IE21 | Determining whether an entity is acting as a principal or as an agent | Included in <i>Improvements to IPSASs</i> (November 2010) IPSAS 9 amendments: IG32–IG34 |
| IAS 36, <i>Impairment of Assets</i> IAS 36 amendments: 80, 140E | Unit of accounting for goodwill impairment test | This IASB amendment will be addressed in the IPSASB's <i>Public Sector Combinations</i> project |
| IAS 38, <i>Intangible Assets</i> | Additional consequential amendments arising from revised IFRS 3 | This IASB amendment will be addressed in the IPSASB's <i>Public Sector Combinations</i> project |

IPSAS–IFRS Tracking Table
IPSASB Meeting (September 2017)

| IFRS | Subject of Amendment | IPSAS Amendment |
|--|--|---|
| IAS 38 amendments: 36, 37, 40, 41, 130C, 130E | Measuring the fair value of an intangible asset acquired in a business combination | |
| IAS 39, <i>Financial Instruments: Recognition and Measurement</i> IAS 39 amendments: 2, 80, 97, 100, 103K, 108C, AG30, F.6.2 | Treating loan prepayment penalties as closely related embedded derivatives | This IASB amendment will be considered in the context of any future work on financial instruments by IPSASB. Considered in development of ED 62, Financial Instruments. |
| | Scope exemption for business combination contracts | This IASB amendment has already been incorporated in IPSAS 29. Considered in development of ED 62, Financial Instruments. |
| | Cash flow hedge accounting | |
| IFRIC 9, <i>Reassessment of Embedded Derivatives</i> IFRC 9 amendments: 5, 11 | Scope of IFRIC 9 and revised IFRS 3 | This IASB amendment will be considered in the context of any future work on financial instruments by IPSASB. Considered in development of ED 62, Financial Instruments. |
| IFRIC 16, <i>Hedges of a Net Investment in a Foreign Operation</i> IFRC 16 amendments: 14, 18 | Amendment to the restriction on the entity that can hold hedging instruments | This IASB amendment will be considered in the context of any future work on financial instruments by IPSASB. Considered in development of ED 62, Financial Instruments. |

Table F: Improvements to IFRSs (May 2010)

This table shows the reasoning for excluding these amendments from the IPSASB's 2011 Improvements project.

| IFRS | Subject of Amendment | IPSAS Amendment |
|---|--|---|
| IFRS 1, <i>First-time Adoption of International Financial Reporting Standards</i> | <ul style="list-style-type: none"> Accounting policy changes in the year of adoption. Revaluation basis as deemed cost. Use of deemed cost for operations subject to rate regulation. | No equivalent IPSAS. Committed project. The Project Brief, <i>First-Time Adoption of IPSASs</i> approved out of session in August 2011. |
| IFRS 3, <i>Business Combinations</i> | <ul style="list-style-type: none"> Transition requirements for contingent consideration from a business combination that occurred before the effective date of the revised IFRS. Measurement of non-controlling interests. Un-replaced and voluntarily replaced share-based payment awards. | No equivalent IPSAS. The IPSASB has a current project on <i>Public Sector Combinations</i> and this amendment will be considered in that project. |
| IFRS 7, <i>Financial Instruments: Disclosures</i> | Clarification of disclosures. | This amendment will be considered in the <i>Update of IPSASs 28–30</i> project when this is initiated. Considered in ED 62, Financial Instruments. |
| IAS 1, <i>Presentation of Financial Statements</i> | Clarification of statement of changes in equity. | IPSAS 1, <i>Presentation of Financial Statements</i> , is based on the December 2003 version of IAS 1 and does not include the notion of “comprehensive income”, so this amendment is not currently relevant. |
| IAS 27, <i>Consolidated and Separate Financial Statements</i> | Transition requirements for amendments arising as a result of the amendment to IAS 27 issued in January 2008. | Superseded by issue of revised IAS 27 in May 2011. |
| IAS 34, <i>Interim Financial Statements</i> | Significant events and transactions. | No equivalent IPSAS. The IPSASB has not considered the applicability of IAS 34 to public sector entities, so this amendment is not currently relevant. |

IPSAS–IFRS Tracking Table
IPSASB Meeting (September 2017)

| IFRS | Subject of Amendment | IPSAS Amendment |
|--|------------------------------|--|
| IFRIC 13, <i>Customer Loyalty Programmes</i> | Fair value of award credits. | IFRIC 13 primarily relates to IAS 18, <i>Revenue</i> . While IPSAS 9, <i>Revenue from Exchange Transactions</i> is primarily drawn from IAS 18, customer loyalty programs are not relevant, or of minimal relevance in the public sector and the IPSASB has no current plans to address the issue. Note that the IASB is in the process of finalizing a new standard on revenue recognition which is expected to be issued in 2012/2013. |

Table G: Improvements to IFRSs (May 2012)

This table shows the reasoning for excluding these amendments from the IPSASB's 2014 Improvements project.

| IFRS | Subject of Amendment | IPSAS Amendment |
|---|---|--|
| IFRS 1, <i>First-time Adoption of International Financial Reporting Standards</i> | Repeated application of IFRS 1. | <i>First-Time Adoption of Accrual Basis IPSASs</i> is not an IFRS conversion project, therefore amendments related to IFRS 1, <i>First-time Adoption of IFRS</i> are not considered relevant. Further, IPSAS 5, <i>Borrowing Costs</i> is not converged with the current version of IAS 23, <i>Borrowing Costs</i> . |
| IAS 34, <i>Interim Financial Reporting</i> | Interim financial reporting and segment information for total assets and liabilities. | No equivalent IPSAS. The IPSASB has included <i>Interim Financial Reporting</i> as a potential project in the IPSASB strategy 2015-2019 consultation. The IFRS improvements are not currently relevant to IPSAS. |

Table H: Improvements cycle 2010-2012 to IFRSs (December 2013)

This table shows the reasoning for excluding these amendments from the IPSASB's 2014 Improvements project.

| IFRS | Subject of Amendment | IPSAS Amendment |
|--|--|---|
| IFRS 2, <i>Share-based Payment</i> | Definition of vesting conditions. | No equivalent IPSAS. |
| IFRS 3, <i>Business Combinations</i> Accounting for contingent consideration in | Accounting for contingent consideration in a business combination. | No equivalent IPSAS. The IPSASB has a current project on public sector combinations and this amendment will be considered in that project. |
| IFRS 8, <i>Operating Segments</i> | Aggregation of operating segments. | IPSAS 18 <i>Segment Reporting</i> , is based on IAS 14 <i>Segment Reporting</i> and has not yet been converged with IFRS 8 <i>Operating Segments</i> . Therefore, the improvements to IFRS 8 are not yet relevant to IPSAS 18 and will be considered if a future project to converge with IFRS 8 is undertaken. |
| | Reconciliation of the total of the reportable segments' assets to the entity's assets. | |
| IFRS 13, <i>Fair Value Measurement</i> | Short-term receivables and payables. | No equivalent IPSAS. The IPSASB has included <i>Measurement-public sector specific</i> as a potential project in the IPSASB strategy 2015-2019 consultation. The IFRS improvements are not currently relevant to IPSAS. |
| IAS 24, <i>Related Party Disclosures</i> | Key management personnel disclosures amendments. | IPSAS 20 <i>Related Party Disclosures</i> , is based on an earlier version of IAS 24. The current wording of IPSAS 20 is not consistent with the wording related to the proposed changes to IFRS and therefore the changes are not considered minor and are not currently relevant. |

Table I: Improvements cycle 2011-2013 to IFRSs (December 2013)

This table shows the reasoning for excluding these amendments from the IPSASB's 2014 Improvements project.

| IFRS | Subject of Amendment | IPSAS Amendment |
|---|---|--|
| IFRS 1, <i>First-time Adoption of International Financial Reporting Standards</i> | Meaning of “effective IFRSs”. | <i>First-Time Adoption of Accrual Basis</i> IPSASs is not an IFRS conversion project, therefore amendments related to IFRS 1 <i>First-time Adoption of IFRS</i> are not considered relevant. |
| IFRS 3, <i>Business Combinations</i> | Scope exceptions for joint ventures. | No equivalent IPSAS. The IPSASB has a current project on entity combinations and this amendment will be considered in that project. |
| IFRS 13, <i>Fair Value Measurement</i> | Scope of paragraph 52 (portfolio exception). | No equivalent IPSAS. The IPSASB has included Measurement-public sector specific as a potential project in the IPSASB strategy 2015-2019 consultation. The IFRS improvements are not currently relevant to IPSAS. |
| IAS 40, <i>Investment Property</i> | Clarifying the interrelationship between IFRS 3 and IAS 40 when classifying property as investment property or owner-occupied property. | The amendment proposed relates to the interaction with IFRS 3 Business Combinations, for which currently there is no equivalent IPSAS. The IPSASB has a current project on public sector combinations and this amendment will be considered in that project. |

Table J: IASB Narrow Scope Amendments

This table shows the reasoning for excluding these amendments from the IPSASB's 2014 and 2015 Improvements project.

| IFRS | Subject of Amendment | IPSAS Amendment |
|---|--|--|
| <i>Recoverable Amount Disclosures for Non-Financial Assets</i> (Amendments to IAS 36 issued May 2013) | Changes to required disclosures for discount rates for recoverable amounts when testing for impairment of assets. | IPSAS 26 <i>Impairment of Cash-Generating Assets</i> is not consistent with the wording of IAS 36. |
| <i>Novation of Derivatives and Continuation of Hedge Accounting</i> (Amendments to IAS 39 issued June 2013) | Changes to provide relief from discontinuing hedge accounting when novation of a derivative designated for hedging meets certain criteria. | This amendment will be considered in the Financial Instruments 28-30 amendments project. |
| <i>IFRS 9 Financial Instruments Hedge Accounting</i> (Amendments to IFRS 9, IFRS 7 and IAS 39 issued November 2013) | Various updates related to hedge accounting. | This amendment will be considered in the Financial Instruments 28-30 amendments project. Considered in development of ED 62, Financial Instruments. |
| <i>Defined Benefit Plans: Employee Contributions</i> (Amendments to IAS 19 issued November 2013) | Amendments to IAS 19 related to employee or 3 rd parties contributions to defined benefit plans. | IPSAS 25 <i>Employee Benefits</i> is based on an earlier version of IAS 19 <i>Employee Benefits</i> . The current wording of IPSAS 25 is not consistent with the wording related to the proposed changes to IFRS and therefore the changes are not considered minor. |
| <i>Accounting for Acquisitions in Joint Operations</i> (Amendments to IFRS 11 issued May 2014) | Amendments to clarify accounting for acquisitions of joint operations when the activities are a business. | This narrow scope amendment will be considered in the public sector combinations project as the amendment relates to acquisition accounting and interactions with IFRS 3. |
| <i>Disclosure Initiative</i> (Amendments to IAS 1) | Various amendments to IAS 1, related to the IASB's ongoing disclosure initiative project. | These amendments are the first amendments resulting from the ongoing IASB disclosure initiative project. Staff is of |

IPSAS–IFRS Tracking Table
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| IFRS | Subject of Amendment | IPSAS Amendment |
|------|----------------------|--|
| | | the view, that the proposed changes are more than consequential amendments and should be considered as part of a wider project to update to IPSAS 1, Presentation to Financial Statements. |

Table J.A: Improvements cycle 2012-2014 to IFRSs (September 2015)

This table shows the reasoning for excluding these amendments from the IPSASB's 2015 Improvements project.

| IFRS | Subject of Amendment | IPSAS Amendment |
|---|---|--|
| IFRS 5, <i>Non-current Assets Held for Sale and Discontinued Operations</i> | Amendments for changes in methods of disposal of assets held for sale and discontinued operations. | No equivalent IPSAS. The IFRS improvements are not currently relevant to IPSAS. |
| IFRS 7, <i>Financial Instruments: Disclosures</i> | Amendments for disclosures related to servicing contracts and other minor amendments related to condensed interim financial statements. | The relevant portion of this amendment will be considered in the Financial Instruments amendments project which will be initiated in December 2015. Considered in development of ED 62, Financial Instruments. |
| IAS 19, <i>Employee Benefits</i> | Amendments to discount rate: regional market issue. | This amendment will be considered in the project to update IPSAS 25, <i>Employee Benefits</i> . |
| IAS 34, <i>Interim Financial Reporting</i> | Disclosure of information 'elsewhere in the interim financial report'. | No equivalent IPSAS. The IFRS improvements are not currently relevant to IPSAS. |

Table K: IFRSs with no Directly Comparable IPSASs

This list shows IFRSs issued up to August 28, 2017 which have no comparable IPSASs.

| IASB Standard or Guidance | Comments |
|--|--|
| Framework for the Preparation and Presentation of Financial Statements – The IASB revised Framework is expected in 2017. | IPSASB Conceptual Framework was approved in 2014. |
| International Financial Reporting Standards (IFRSs) | |
| IFRS 1, <i>First-time Adoption of International Financial Reporting Standards</i> | IPSAS 33, First-time Adoption of Accrual IPSASs was published in January 2015. |
| IFRS 2, <i>Share-based Payment</i> | This topic is not relevant to public sector entities because they generally do not give share-based payment compensation. |
| IFRS 3, <i>Business Combinations</i> | Current IPSASB Public Sector Combinations developing a standard on combinations in the public sector. This is not an IASB convergence project, however, the principles in IFRS 3 may be considered in the development of this project. |
| IFRS 4, <i>Insurance Contracts</i> | The IASB developed IFRS 4 as an interim standard until it develops a comprehensive standard for insurance contracts. The IASB expects to issue a comprehensive insurance standard by the end of 2016. Insurance accounting is not identified as a topic on the IPSASB's current work plan. |
| IFRS 5, <i>Non-current Assets Held for Sale and Discontinued Operations</i> | This is not a topic on the IPSASB's current work plan. |
| IFRS 6, <i>Exploration for and Evaluation of Mineral Resources</i> | The IASB developed IFRS 6 as an interim standard until it develops a comprehensive standard for exploration for and evaluation of mineral resources. This is not a topic on the IPSASB's current work plan. |
| IFRS 8, <i>Operating Segments</i> | The IASB replaced IAS 14, <i>Segment Reporting</i> with IFRS 8 in November 2006. The IPSASB, at its July 2007 meeting, agreed to defer a proposed project to update IPSAS 18. This is not a topic on the IPSASB's current work plan. |

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| IASB Standard or Guidance | Comments |
|--|--|
| IFRS 9, <i>Financial Instruments</i> | Committed project to update IPSASs 28–30 once the IASB completes its project on IFRS 9. The IPSASB made this decision at its April 2010 meeting. The IPSASB has an active project to update for IFRS 9. |
| IFRS 13, <i>Fair Value Measurement</i> | The IPSASB has not considered the applicability of IFRS 13 to public sector entities. The IPSASB has a project on public sector measurement on its agenda. This is not an IASB convergence project, however, the principles in IFRS 13 may be considered in the development of this project. |
| IFRS 14, <i>Regulatory Deferral Accounts</i> | The IPSASB has not considered the applicability of IFRS 14 to public sector entities. |
| IFRS 17, <i>Insurance Contracts</i> | The IPSASB has not considered the applicability of IFRS 17 to public sector entities. |
| International Accounting Standards (IASs) | |
| IAS 12, <i>Income Taxes</i> | This topic is not relevant to public sector entities because they generally do not pay income taxes. This is not a topic on the IPSASB's current work plan. |
| IAS 20, <i>Accounting for Government Grants and Disclosure of Government Assistance</i> | This topic is addressed by IPSAS 23, <i>Revenue from Non-Exchange Transactions (Taxes and Transfers)</i> . |
| IAS 26, <i>Accounting and Reporting by Retirement Benefit Plans</i> | The IPSASB has not considered the applicability of IAS 26 to public sector entities. This is not a topic on the IPSASB's current work plan. |
| IAS 33, <i>Earnings per Share</i> | This topic is not relevant to public sector entities because they generally do not have earnings per share. This is not a topic on the IPSASB's current work plan. |
| IAS 34, <i>Interim Financial Reporting</i> | The IPSASB has not considered the applicability of IAS 34 to public sector entities. This is not a topic on the IPSASB's current work plan. |
| International Financial Reporting Standards (IFRS) for Small and Medium-Sized Entities (SMEs) | |
| IFRS for SMEs | The IPSASB has discussed whether some form of equivalent SME standard for public sector SMEs would be appropriate and has deferred its consideration of this issue until a later date. |

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| IASB Standard or Guidance | Comments |
|---------------------------|--|
| | <p>In May 2015 Amendments to IFRS for SMEs were issued.</p> <p>The IPSASB has not made any decision to develop IPSASs for SMEs. However, the IPSASB may consider including this in a future work plan consultation, but this is not a topic on the IPSASB's current work plan.</p> |

Table L: How IFRICs and SICs have been dealt with in IPSASs

This table shows how IFRICs and SICs issued up to August 28, 2017 have been dealt with in IPSASs.

| IASB Standard or Guidance | Comments |
|---|---|
| International Financial Reporting Interpretations Committee (IFRIC) | |
| IFRIC 1, <i>Changes in Existing Decommissioning, Restoration and Similar Liabilities</i> | Issued May 2004. Relates to IAS 37 (IPSAS 19). The IPSASB has not considered the applicability of IFRIC 1 to public sector entities. |
| IFRIC 2, <i>Members' Shares in Co-operative Entities and Similar Instruments</i> | Issued November 2004. Included as Appendix B in IPSAS 28. |
| IFRIC 4, <i>Determining whether an Arrangement contains a Lease</i> | Issued December 2004. The IASB's <i>Leases</i> project will withdraw IFRIC 4 once that project is completed. Expected completion date is unknown at this stage, but a revised ED is expected to be issued in Q4 2012. The IPSASB has not considered the applicability of IFRIC 4 to public sector entities. |
| IFRIC 5, <i>Rights to Interests arising from Decommissioning, Restoration and Environmental Rehabilitation Funds</i> | Issued December 2004. Relates to IAS 37 (IPSAS 19). The IPSASB has not considered the applicability of IFRIC 5 to public sector entities. |
| IFRIC 6, <i>Liabilities arising from Participating in a Specific Market—Waste Electrical and Electronic Equipment</i> | Issued September 2005. Relates to IAS 37 (IPSAS 19). The IPSASB has not considered the applicability of IFRIC 6 to public sector entities. |
| IFRIC 7, <i>Applying the Restatement Approach under IAS 29 Financial Reporting in Hyperinflationary Economies</i> | Issued November 2005. Relates to IAS 29 (IPSAS 10). The IPSASB has not considered the applicability of IFRIC 7 to public sector entities. |
| IFRIC 9, <i>Reassessment of Embedded Derivatives</i> | Issued March 2006. Included as Appendix B in IPSAS 29. |
| IFRIC 10, <i>Interim Financial Reporting and Impairment</i> | Issued July 2006. Consistent with the conclusion for IAS 34, the IPSASB has not considered the applicability of IFRIC 10 to public sector entities. |
| IFRIC 12, <i>Service Concession Arrangements</i> | Issued November 2006. IPSAS 32 is the “mirror” of IFRIC 12 as it addresses grantor accounting only. |
| IFRIC 13, <i>Customer Loyalty Programmes</i> | Issued June 2007. The IASB's <i>Revenue from Contracts with Customers</i> project will withdraw IFRIC 13 once this project is |

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| IASB Standard or Guidance | Comments |
|--|--|
| | completed. Expected completion date is 2013. The IPSASB has not considered the applicability of IFRIC 13 to public sector entities. |
| IFRIC 14, <i>IAS 19—The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction</i> | Issued July 2007. Relates to IAS 19 (IPSAS 25). The revision to IAS 19 issued in June 2011 also amended IFRIC 14. IPSASB has not considered the applicability of IFRIC 14 to public sector entities. |
| IFRIC 15, <i>Agreements for the Construction of Real Estate</i> | Issued July 2008. The IASB's <i>Revenue from Contracts with Customers</i> project will withdraw IFRIC 15 once this project is completed. IFRS 15, <i>Revenue From Contracts with Customers</i> was issues in May 2014. |
| IFRIC 16, <i>Hedges of a Net Investment in a Foreign Operation</i> | Issued July 2008. Included as Appendix C in IPSAS 29. |
| IFRIC 17, <i>Distributions of Non-cash Assets to Owners</i> | Issued November 2008. Relates to IFRS 5 for which there is no comparable IPSAS. When the IPSASB considers IFRS 5, it could also consider incorporating the requirements of IFRIC 17. |
| IFRIC 18, <i>Transfers of Assets from Customers</i> | Issued January 2009. The IASB's <i>Revenue from Contracts with Customers</i> project will withdraw IFRIC 18 once this project is completed. Expected completion date is 2013. The IPSASB has not considered the applicability of IFRIC 18 to public sector entities. IFRS 15, <i>Revenue From Contracts with Customers</i> was issues in May 2014. |
| IFRIC 19, <i>Extinguishing Financial Liabilities with Equity Instruments</i> | Issued November 2009. Relates to IAS 32 (IPSAS 28). The IPSASB will consider IFRIC 19 as a part of its <i>Update of IPSASs 28–30</i> project. |
| IFRIC 20, <i>Stripping Costs in the Production Phase of a Surface Mine</i> | Issued October 2011. Relates to IAS 16 (IPSAS 17). The IPSASB has not considered the applicability of IFRIC 20 to public sector entities. |
| IFRIC 21, <i>Levies</i> | Issued May 2013. Related to IAS 37 (IPSAS 19). The IPSASB has not considered the applicability of IFRIC 21 to public sector entities. |
| IFRIC 22, <i>Foreign Currency Transactions and Advance Consideration</i> | Issued December 2016. Relates to IAS 21 (IPSAS 4). The IPSASB has not considered the applicability of IFRIC 22 to public sector entities. |

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| IASB Standard or Guidance | Comments |
|---|--|
| IFRIC 23, <i>Uncertainty over Income Tax Treatments</i> | Issued June 2017. Relates to IAS 12, <i>Income Taxes</i> a standard for which the IPSASB does not have an equivalent as it relates to companies which pay taxes, and is not applicable in the public sector. |
| Standing Interpretations Committee (SIC) | |
| SIC-7, <i>Introduction of the Euro</i> | Issued May 1998. Relates to IAS 21 (IPSAS 4, <i>The Effects of Changes in Foreign Exchange Rates</i>). The IPSASB has not considered the applicability of SIC-7 to public sector entities. |
| SIC-10, <i>Government Assistance—No Specific Relation to Operating Activities</i> | Issued July 1998. Relates to IAS 20 which is addressed by IPSAS 23, <i>Revenue from Non-Exchange Transactions (Taxes and Transfers)</i> . |
| SIC-12, <i>Consolidation—Special Purpose Entities</i> | Issued December 1998. Withdrawn by the issue of IFRS 10, <i>Consolidated Financial Statements</i> (IPSAS 6). The IPSASB issued IPSAS 34-38, <i>Interests in Other Entities</i> in January 2015. |
| SIC-13, <i>Jointly Controlled Entities—Non-Monetary Contributions by Venturers</i> | Issued December 1998. Withdrawn by the issue of IFRS 11, <i>Joint Arrangements</i> (IPSAS 8). The IPSASB issued IPSAS 34-38, <i>Interests in Other Entities</i> in January 2015. |
| SIC-15, <i>Operating Leases—Incentives</i> | Issued December 1998. The IASB's <i>Leases</i> project will withdraw SIC-15 once that project is completed. Expected completion date is unknown at this stage, but a revised ED is expected to be issued in Q4 2012. The IPSASB has not considered the applicability of SIC-15 to public sector entities. |
| SIC-25, <i>Income Taxes—Changes in the Tax Status of an Entity or its Shareholders</i> | Issued July 2000. Consistent with the conclusion for IAS 12, SIC-25 is not relevant to public sector entities because they generally do not pay income taxes. |
| SIC-27, <i>Evaluating the Substance of Transactions Involving the Legal Form of a Lease</i> | Issued December 2001. The IASB's <i>Leases</i> project will withdraw SIC-27 once that project is completed. Expected completion date is unknown at this stage, but a revised ED is expected to be issued in Q4 2012. The IPSASB has not considered the applicability of SIC-27 to public sector entities. IFRS 15, <i>Leases</i> was issued by the IASB in January 2016. |
| SIC-29, <i>Service Concession Arrangements: Disclosures</i> | Issued December 2001. IPSAS 32 includes the requirements of SIC-29 as SIC-29 requires disclosures for both operators and grantors. |

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| IASB Standard or Guidance | Comments |
|---|---|
| SIC-31, <i>Revenue—Barter Transactions Involving Advertising Services</i> | Issued December 2001. The IASB's <i>Revenue from Contracts with Customers</i> project will withdraw SIC-31 once this project is completed. Expected completion date is 2013. The IPSASB has not considered the applicability of SIC-31 to public sector entities. |
| SIC-32, <i>Intangible Assets—Web Site Costs</i> | Issued March 2002. Included as Appendix B in IPSAS 31. |