

## Additional Agenda Item 8 & 9: Work Plan: Relationship

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IPSASB Meeting

September 19 – 22, 2017

Toronto, Canada

## Aim of Outline Approach to Measurement, Infrastructure and Heritage

- Clarify relationship between projects
- Avoid granularity/duplication
- Respond to constituent overload concerns
- Respond to Board overload concerns
- Respond to PIC challenge

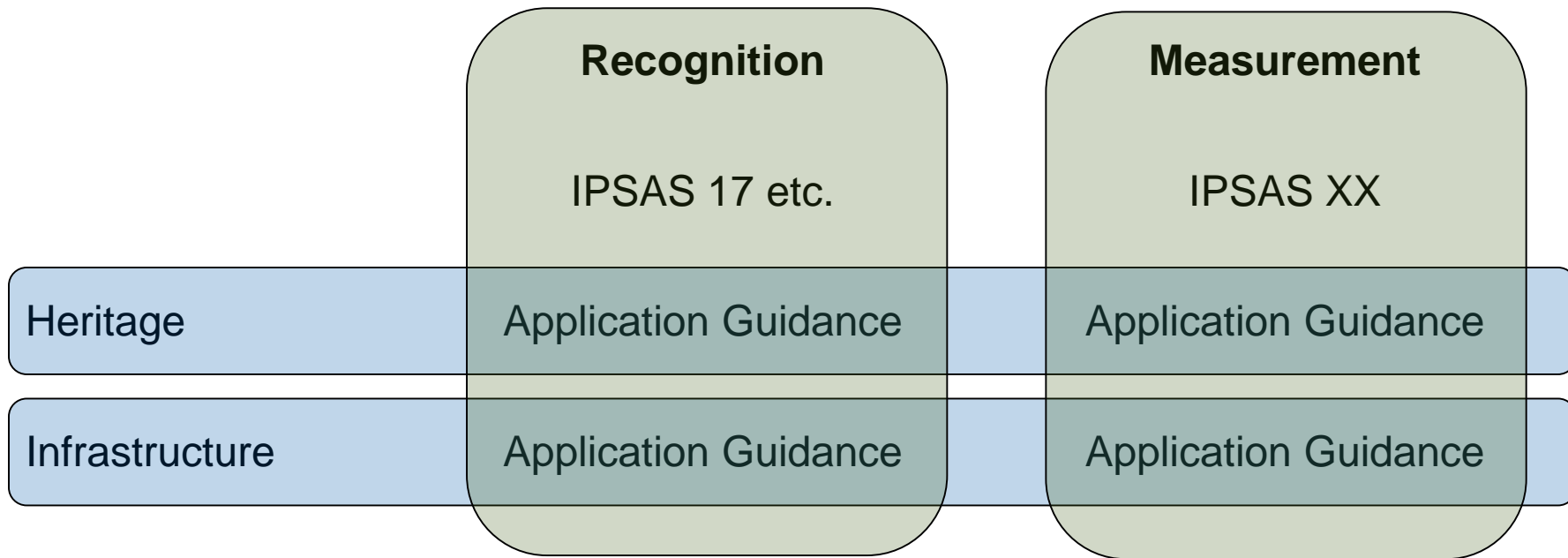
## Outline Approach : Measurement

- Measurement moving forward with a CP including a first ‘draft ED’
  - More detailed and specific measurement proposals than ‘normal’
  - “ED Format” will allow Heritage & Infrastructure projects to develop incremental Application Guidance
  - CP material around “ED” will discuss impact on other IPSAS
  - Subject to Board views this morning Borrowing Costs to be discussed in CP rather than proposals in ED

# Heritage and Infrastructure

- Heritage and Infrastructure moving forward as essentially additional AG material to IPSAS 17 and the new PS Measurement IPSAS
  - Recognition in IPSAS 17
  - Measurement in new PS Measurement IPSAS

# Proposed Future Guidance Locations



## Applying the Approach

- Impact on the version of the forward project delivery plan: page 4 of the draft Strategy and Work Plan
- Develop an outline for the Measurement CP / draft ED for December
- Further phase for Infrastructure Assets is used to test out how this approach / template could be applied (for March or December)
- Heritage responses are tested against using this approach / template



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