

Item 10: Revenue – Update of IPSAS 23

Paul Mason, Principal

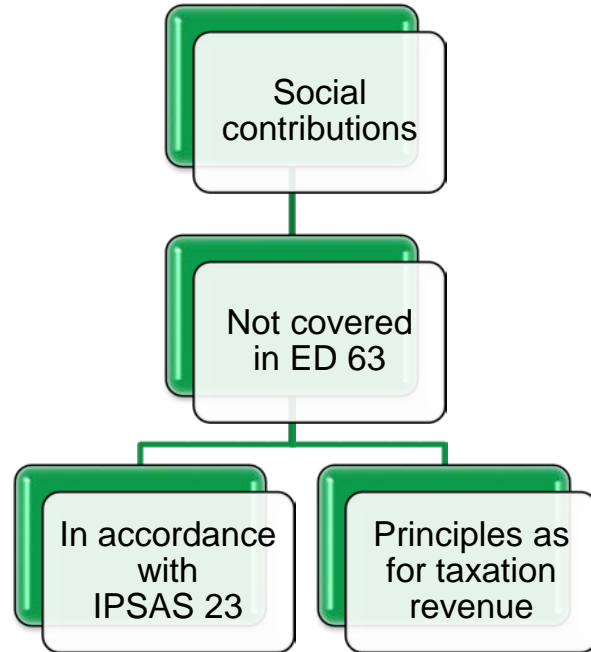
Joanna Spencer, Manager, Standards
Development and Technical Projects

IPSASB Meeting

Toronto, Canada

June 19 – 22, 2018

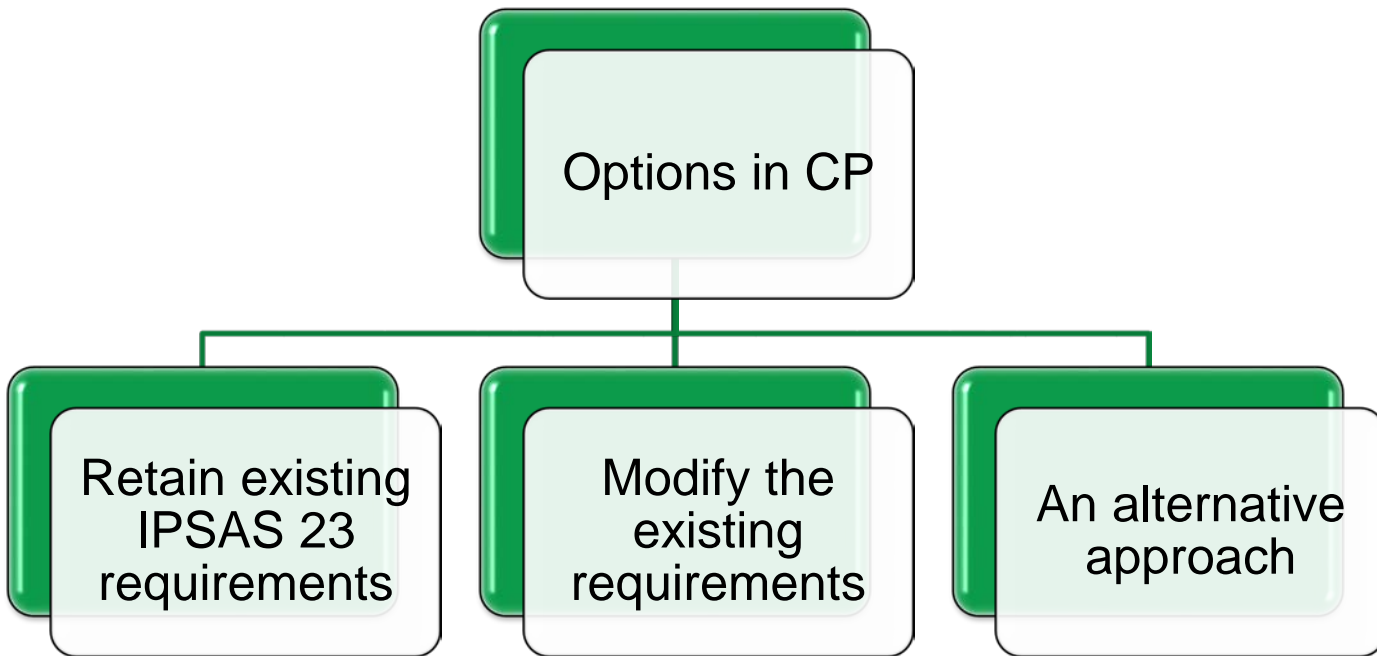
Social Contributions (Agenda Item 10.2.1)



IPSASB asked to:

- Confirm approach
- Provide comments on draft guidance for social contributions

Services in-kind (Agenda Item 10.2.2)



Services in-kind (Agenda Item 10.2.2)

Key issues to consider

Cost/benefit

Usefulness of information

Significance to entity

Potential loss of information

Transparency and comparability

Difficulties in measurement

Difficulty in assessing when an entity has control

Services in-kind (Agenda Item 10.2.2)

IPSASB asked to:

- Provide direction on accounting for services in-kind



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